

ANNUAL

SUSTAINABILITY REPORT

2025





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ABOUT THIS REPORT

GRI 2

We, Efficient Plastech Pvt. Ltd. (referred herein as “Efficient Plastech,” “the Company,” “we,” “our,” or “us”), are pleased to present our Annual Sustainability Report the from 1 January 2025 to 31 December 2025, reflecting our continued commitment to Environmental, Social, and Governance (ESG) principles and our pursuit of responsible, sustainable business growth.

This report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and is aligned with the United Nations Global Compact (UNGC) principles. Our sustainability initiatives and disclosures are further guided by the United Nations Sustainable Development Goals (UNSDGs), reinforcing our commitment to transparency, accountability, and long-term sustainable impact within the global plastics and packaging manufacturing industry.



Entities Included in the Organization’s Sustainability Reporting (GRI 2-2)

This report covers the operations and activities of Efficient Plastech Pvt. Ltd., including all its manufacturing facilities, administrative offices, and associated business units. The reporting boundary encompasses all sites where the Company exercises direct operational control, ensuring comprehensive disclosure of environmental, social, and governance (ESG) performance. The scope of this report also extends to relevant supply chain activities and stakeholder engagements that have a material influence on the Company’s sustainability performance and strategic objectives.

Reporting Period, Frequency, and Contact Point (GRI 2-3)

This report encompasses the fiscal year from 1 January 2025 to 31 December 2025, highlighting Efficient Plastech Pvt. Ltd.’s sustainability initiatives, performance results, and strategic priorities during this period.

The disclosures provide comprehensive insights into our business model, operational practices, risk management framework, emerging opportunities, and Environmental, Social, and Governance (ESG) performance. Every effort has been made to ensure that the information contained in this report is accurate, balanced, and transparent, reflecting our commitment to responsible growth and stakeholder trust.

Entities Included in the Organization’s Sustainability Reporting (GRI 2-2)

- Corporate Office**
Plot No. 263, Swastik Sadan, 8th Road, Khar (West), Mumbai – 400052, India
- Email**
marketing@efficientengg.com
- Website**
www.efficientengg.com

External Assurance (GRI 2-5)

This report has undergone independent external assurance on a Limited Assurance basis, conducted by a recognized third-party assurance provider in accordance with the Global Reporting Initiative (GRI) Standards and other relevant sustainability reporting frameworks. The assurance process validates that the information presented is reliable, accurate, and consistent, reflecting Efficient Plastech Pvt. Ltd.’s Environmental, Social, and Governance (ESG) performance with transparency and integrity.

Forward-Looking Statement

This report contains forward-looking perspectives on our sustainability goals, operational strategies, and potential challenges. While these statements reflect our current outlook, they are influenced by various internal and external uncertainties. As such, actual results may differ significantly. We therefore recommend that readers review these statements with an understanding of their forward-looking nature.



MESSAGE FROM THE MANAGING DIRECTOR

GRI 2-22

At Efficient Plastech Private Limited, we believe that business growth is driven by responsible operations, ethical governance, and a strong commitment towards the environment and social policies. As a leading manufacturer of cosmetic packaging, automobile components, electrical and electronics parts, and toys, we strive to integrate sustainability into every aspect of our business strategy. Our sustainability framework is guided by a structured assessment through which we can identify and prioritize key Environmental, Social, and Governance (ESG)-related topics that matter most to our stakeholders, including our employees, workers, suppliers, and customers. These include Diversity, Equity & Inclusion (DEI), human rights, governance policies and regulatory compliance, environmental responsibility, and occupational health & safety (OHS).

We prioritize fair labour practices, equal opportunities, and inclusive workplace policies. We respect human rights across our operations and supply chain and are committed to providing a diverse, safe, and equitable working environment for all our people. We are committed to minimizing our environmental footprint by promoting the use of recyclable and sustainable materials, including PCR in our primary packaging solutions. We continuously align our operations with applicable government regulations and environmental standards to ensure compliance and responsible resource management. We keep track of GHG emissions by calculating Scope 1, 2, and 3. We aspire to implement renewable sources of energy in our operations. Strong governance underpins our sustainability journey. We follow robust internal policies and regulatory frameworks to ensure transparency, accountability, and ethical business practices. Our governance structure supports risk management, compliance, and stakeholder trust. Ensuring the health and safety of our employees, workers, customers, and business partners remains a top priority. We strive to maintain safe working conditions, conduct regular training, and continuously improve our safety management systems.

We are proud to share that Efficient Plastech Private Limited has enrolled in the United Nations Global Compact (UNGC) for the year 2025–2026, reaffirming our commitment to the UN Sustainable Development Goals (SDGs). Additionally, we have joined the Science Based Targets initiative (SBTi) and have established climate targets to reduce our environmental impact and support global climate action. CSR and social work continue to be key focus areas for Efficient Plastech Private Limited. As we move forward, we remain dedicated to creating long-term value for our people while contributing positively to society and the environment. Sustainability is not just a responsibility for us; it is an integral part of our business philosophy and future growth strategy.


Mr. Pankaj Mehta

Founder & Managing Director, Efficient Plastech Pvt. Ltd.





MISSION, VISION & PHILOSOPHY



Vision

Our vision is to be a global hub for precision manufacturing of value-added polymer components and turnkey solutions across multiple industries; to be an organization where people can come to find the best partners in product development, project management and allied services to complete their product vision, recognized for quality excellence, technological innovation, technological innovation, responsible governance, and sustainable business practices that create long term value for all stakeholders.



Mission

Efficient is committed to delivering innovative product development, project management & manufacturing experience to our customers around the world through modern manufacturing systems, quality discipline, advanced automation, and ethical business practices.

we strive for continuous improvement of our product, process, people, safety standards, and environmental performance, while actively contributing to the development of sustainable and responsible solutions.



Goal

Our goals is to become a world-class manufacture of polymer components and assemblies, while continuously improving product quality, service excellence, cost competitiveness, customer satisfaction and increased market share, without compromising integrity, compliance, safety, or our responsibility towards society and the environment.

We believe sustainable and profitable growth can only be achieved by uplifting our people, strengthening our communities, and operating with transparency and accountability.





COMPANY PROFILE

GRI 2

Our Journey (GRI 2-1)

What began over two decades ago as a small OEM journey has evolved into Efficient Plastech Private Limited becoming a trusted Indian partner in rigid plastic packaging. Today, we work closely with leading Beauty & Wellbeing brands, co-creating packaging solutions rooted in quality, reliability, and continuous co-innovation. Building on this foundation, Efficient Plastech serves mainly B2B customers across FMCG, personal care, cosmetics, electronics, automotive, and emerging categories such as toys. Our strengths span packaging innovation, premiumization, value engineering, and sustainable material solutions – enabled by strong in-house design capabilities and disciplined execution.

As we have grown, so has our sense of responsibility. Sustainability is not a parallel agenda for us; it is embedded in how we operate and make decisions. We are investing in processes that reduce environmental impact and steadily increasing the use of Post-Consumer Recycled (PCR) materials across our portfolio while maintaining performance and quality.

Our manufacturing facilities are certified under ISO 14001, ISO 45001, and ISO 15378, and aligned with SEDEX standards reflecting our commitment to environmental management, occupational health & safety, regulatory compliance, and ethical business practices. We continue to strengthen our focus on human rights, Diversity, Equity & Inclusion (DEI), governance transparency, and workplace safety across our value chain. Corporate Social Responsibility and community engagement remain integral to our journey, reinforcing our belief that business growth and social progress must go hand in hand. Efficient Plastech reaffirms its commitment to responsible growth and alignment with the Ten Principles of the UN Global Compact. The Company is also committed to its SBTi commitments, reinforcing its focus on science-based climate action. We look forward to contributing meaningfully to advancing the Sustainable Development Goals while building a business that is resilient, ethical, and future-ready.

Efficient Plastech Pvt. Ltd. has demonstrated consistent growth through strategic investments in technology, infrastructure, and human capital. Starting from a single facility, the company now operates multiple manufacturing units equipped with modern injection moulding machines, hot-runner systems, robotic automation, and advanced tooling capabilities.

The Haridwar facility marked a significant milestone, providing ~35,000 sq. ft of high-tech production space. The subsequent establishment of the Umargam facility expanded the total manufacturing footprint to ~80,000 sq. ft, enabling higher production capacity, better operational efficiency, and the flexibility to serve a growing client base.



Vikas Rathore
AVP - Operations







Bhuvnish Walia
AVP – Strategy & Procurement

To strengthen its market position, Efficient Plastech has diversified its operations to include product design, rapid prototyping, decoration (foiling, screen printing, pad printing, metallization), and assembly services. By investing in innovation and automation, the company ensures quality consistency, scalability, and timely delivery for both domestic and export markets.

Guided by a commitment to responsible growth, Efficient Plastech integrates sustainable practices such as resource optimization, energy-efficient processes, and eco-friendly materials to maintain long-term competitiveness and operational excellence.

Product Excellence & Versatility (GRI 416-1, GRI 417-1, GRI 417-2)

Efficient Plastech Pvt. Ltd. has built its reputation on delivering superior quality plastic packaging solutions and injection-moulded components that meet the highest standards of precision, durability, and aesthetics. Its product portfolio includes:

-  Rigid plastic containers and jars for cosmetics, skincare, and personal care products
-  Custom-designed caps, closures, and dispensing systems
-  Injection-moulded components for medical, electrical, and consumer products
-  Decorative finishes including foiling, screen printing, pad printing, and metallization

Each product undergoes stringent quality control and testing to ensure dimensional accuracy, functional reliability, and superior surface finish. The company’s in-house design and prototyping capabilities allow rapid product development, enabling brands to launch innovative products quickly.

By combining technological expertise with a customer-centric approach, Efficient Plastech continues to deliver adaptable, high-quality, and aesthetically superior packaging solutions, reinforcing its position as a trusted partner in the Indian and global plastics industry.



WE SHAPE PACKAGING – BUT OUR TRUE RESPONSIBILITY IS SHAPING A BETTER FUTURE.





COMPANY PROFILE

GRI 2

Customer Industries (GRI 2-6, GRI 204-1)

We cater to a diverse industry portfolio, delivering packaging and component solutions designed for performance, stability, and regulatory compliance.

Our key served sectors include:



Non-Electric Toys



FMCG & Personal Care



Electronics and Electrical Industries



Automotive and Industrial Components

Across all sectors, we support customers in achieving:

Product protection and hygiene assurance

Brand consistency and user convenience

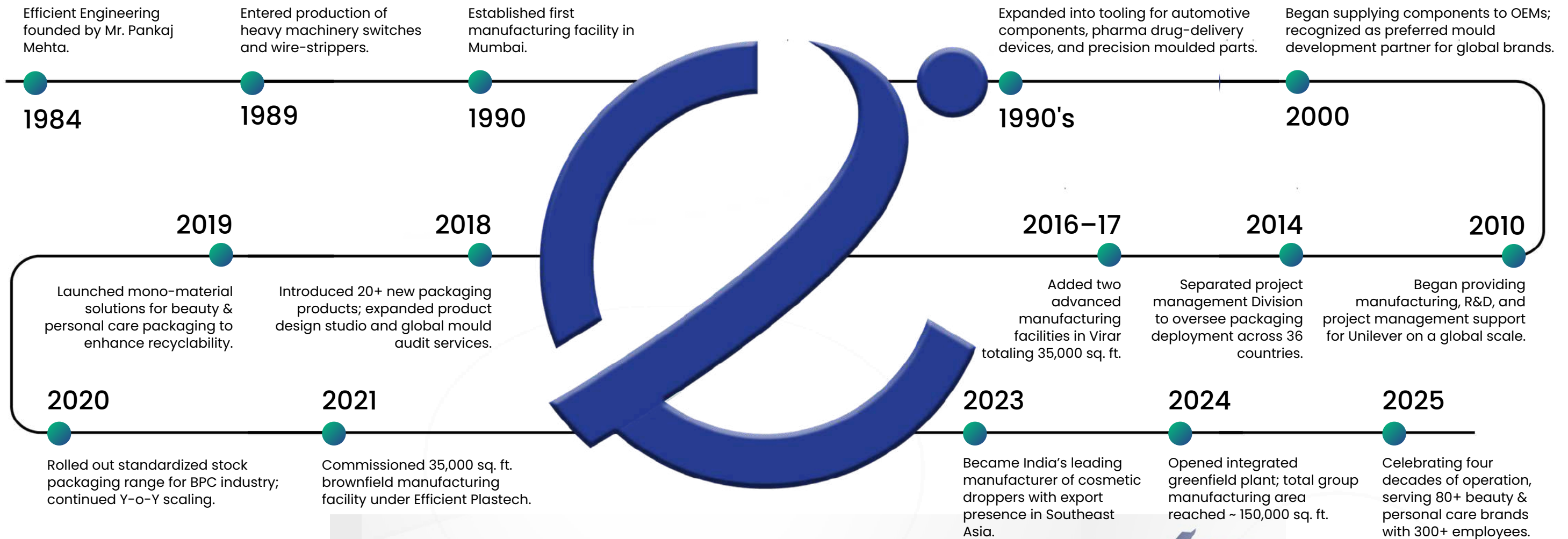
Optimized pack weight and material efficiency

Regulatory adherence and safety compliance



CORPORATE TIMELINE

GRI 2-1, GRI 2-22





MARKETS WE SERVE



Driving Manufacturing Excellence Across Markets

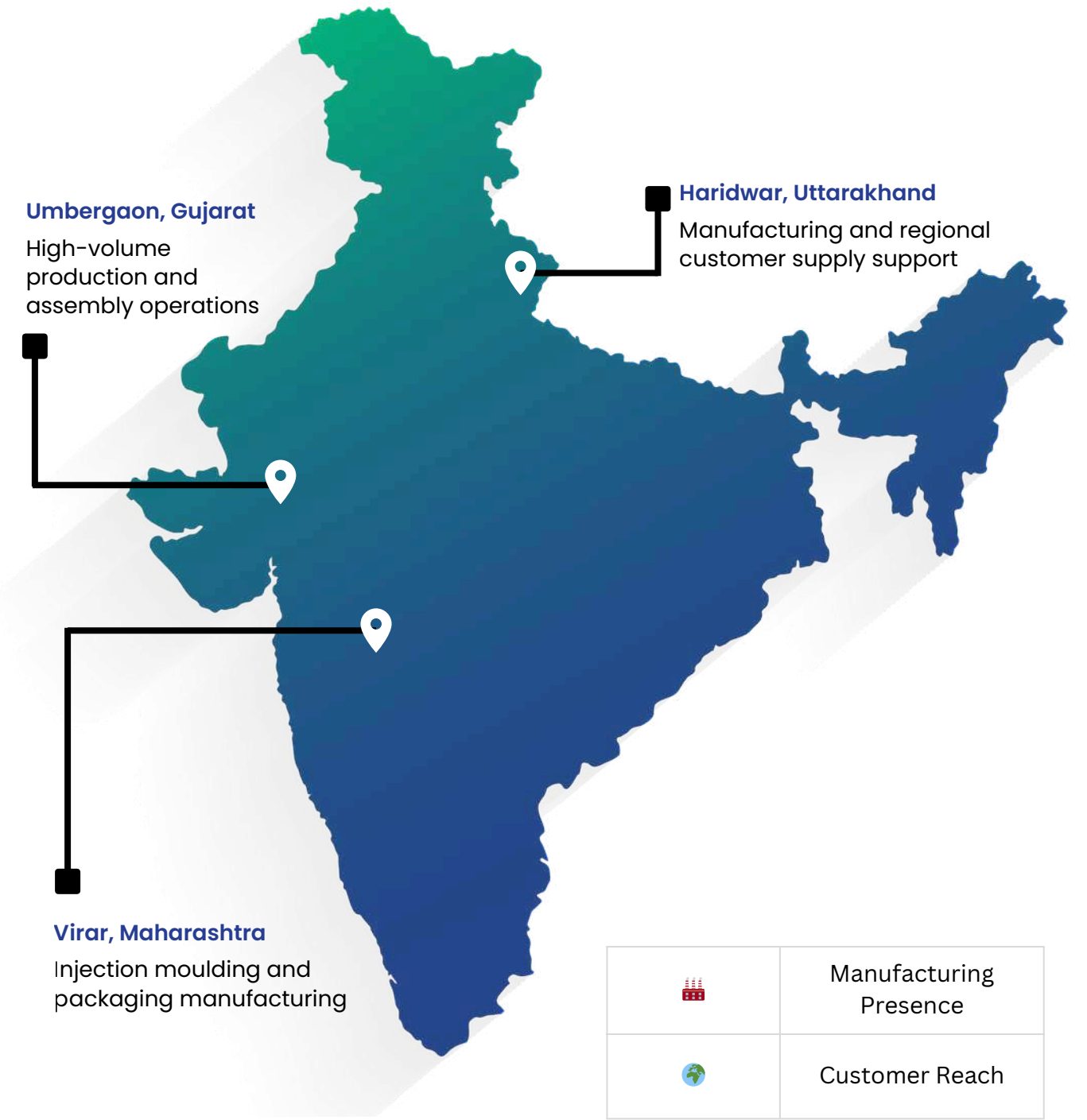
Efficient Plastech Pvt. Ltd. operates an integrated manufacturing network designed to support customers across India and international markets with high-quality rigid plastic packaging and precision moulded solutions. Strategically located facilities enable operational efficiency, supply reliability, and consistent implementation of quality, environmental, and safety standards across all locations.

International Markets

Operational Role: Global customer supply and distribution.



Operational Presence



Global Presence & Workforce Overview (FY 2024-25)

02
Countries Served

185
Total Team Strength
(Employees)

22.7%
Gender Diversity
(Women to Men)



FROM DESIGN TO DELIVERY

GRI 2-6, 204-1, 302-1, 303-3, 306-2, 416-1, 417-1

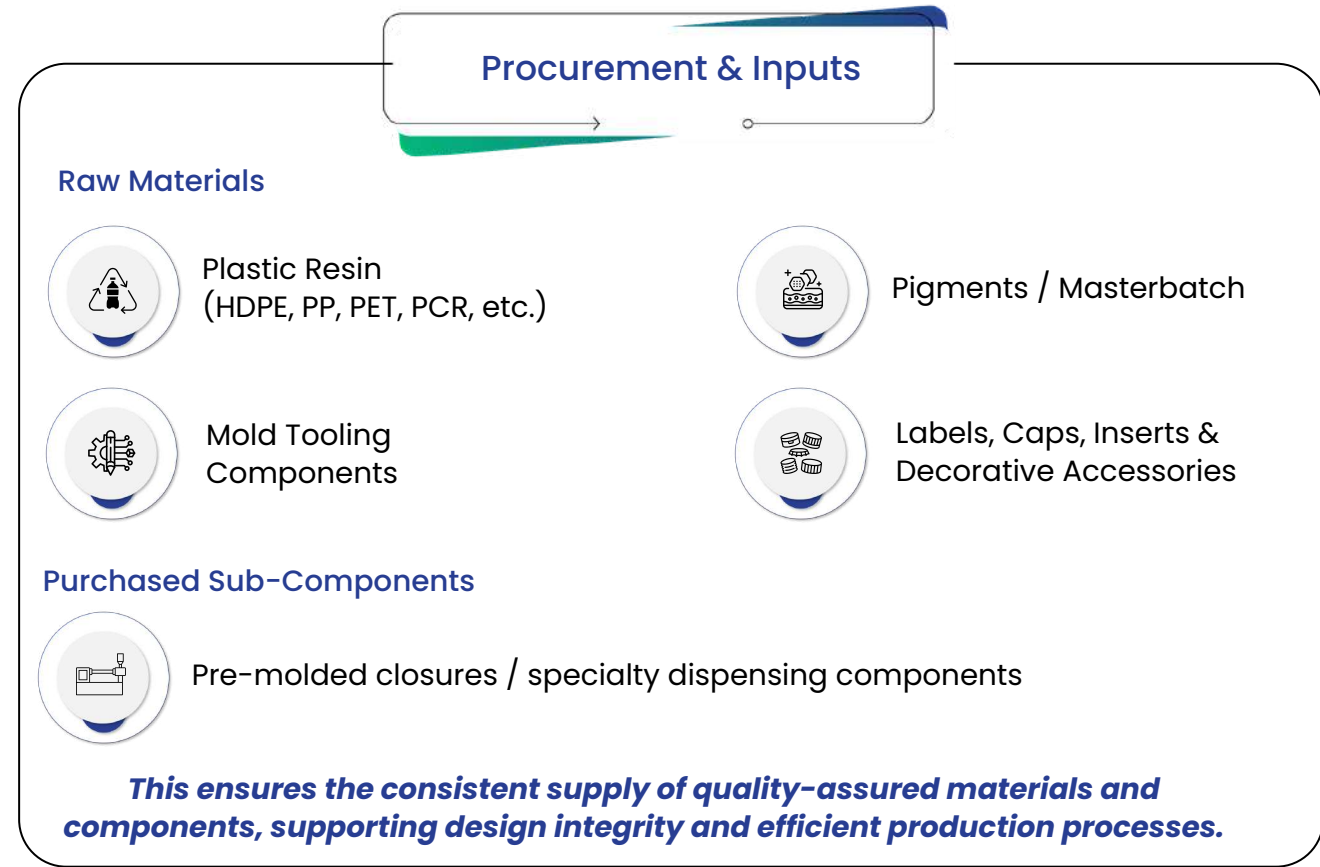
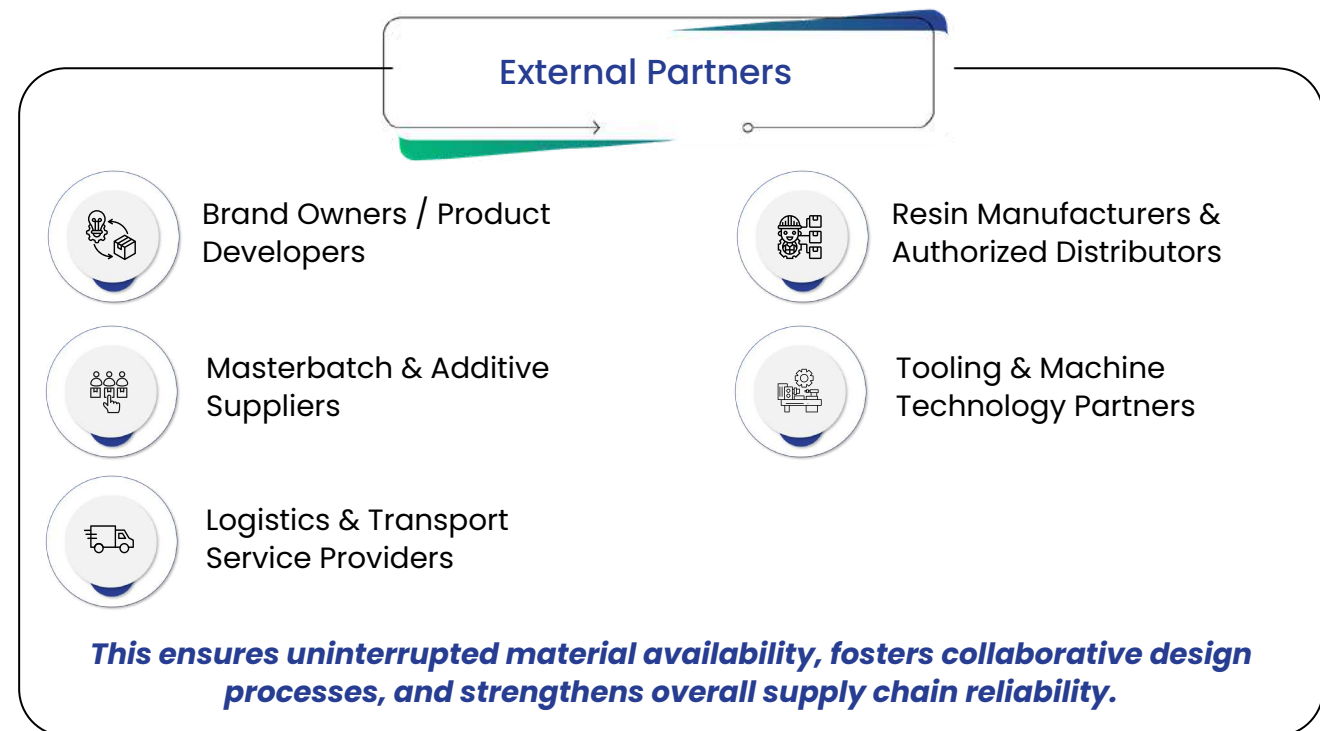
Efficient Plastech Pvt. Ltd. operates on a customer-integrated manufacturing model, combining design adaptability, material efficiency, and production reliability. With strategic manufacturing locations near key customer hubs, we deliver end-to-end packaging solutions efficiently, reliably, and at scale.





FROM DESIGN TO DELIVERY

GRI 2-6, 204-1, 302-1, 303-3, 306-2, 416-1, 417-1



In-House Transformation

| Stage | Competency | Output |
|-------------------------|---|--|
| Product & Mold Design | CAD modelling & mold engineering | Application & filling-line compatible packaging |
| Tooling & Machine Setup | Mold installation, calibration & parameter setting | Production-ready configuration |
| Injection Moulding | High-precision moulding | Form-stable, dimensionally accurate parts |
| Blow Moulding | Container shaping | Volume-stable containers with precise wall profile |
| Decoration & Printing | Screen/pad printing, shrink sleeve, labeling | Market-ready branded packaging |
| Assembly & Fitment | Cap fitting, sealing, insert integration | Fully functional packaging unit |
| Quality Assurance | In-line & batch-level inspection, testing & documentation | Specification-compliant, traceable output |
| Packing & Dispatch | Secure packing, palletizing, logistics scheduling | Customer-ready shipment |



FROM DESIGN TO DELIVERY

GRI 2-6, 204-1, 302-1, 303-3, 306-2, 416-1, 417-1

Product Delivery Models

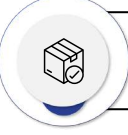


A La Carte Supply

Individual packaging components (bottles, closures, jars, caps)

Standard & custom mold formats

Supplied to OEMs / fillers for integration



Full Packaging Solution

Fully assembled & decorated packaging systems

Custom-designed + tool-built solutions

Ready for filling lines & retail-ready application

This ensures the delivery of flexible and adaptable solutions tailored to meet diverse client requirements.

Clients & End Markets

Raw Materials



Personal Care & Cosmetics



Non-Electric Toys



Private Label & Emerging Consumer Brands



Automotive and Automobile



Electrical and Electrical

This ensures the delivery of customized, reliable, and sustainable packaging solutions across diverse industries.





INNOVATION AT WORK

Technology Adoption

Efficient Plastech has embraced advanced manufacturing technologies to strengthen its competitive edge. Our facilities are equipped with injection moulding machines in the 50–300 Ton range, integrated robotic arms, hot-runner systems, and state-of-the-art blow-moulding (ISBM) units. In-house design and development teams leverage CAD/CAM modelling, finite element analysis (FEA) and rapid prototyping via 3D printing to accelerate product development and minimise time-to-market.

Manufacturing Enhancements

Our Indian manufacturing footprint now spans approximately 145,000 sq.ft across multiple facilities, enabling both high capacity and flexibility. We have systematically upgraded tooling and machine setups, embedding process control and calibration systems to enhance precision and repeatability. Decoration services—such as foiling, screen printing, pad printing and metallisation—are conducted in-house, enabling ready-to-ship branded packaging solutions.

Automation Mindset

We maintain a strong automation-first mindset. Robotic handling is used across moulding and assembly operations to We maintain a strong automation-first mindset. Robotic handling is used across

moulding and assembly operations to reduce human error, improve line speed and ensure consistent output. Our production lines incorporate advanced ancillary equipment that supports high-volume, low-variation manufacturing environments.

Continuous Improvement Initiatives

With design and development teams offering simulation, visualization and data-driven insights, our continuous improvement culture is embedded deeply. We apply lean manufacturing principles, material-optimisation strategies and waste-reduction programmes to improve operational efficiency and sustainability outcomes. For example, mono-material packaging conversion projects reflect our commitment to resource-efficient innovation. By integrating cutting-edge technology, enhanced manufacturing infrastructure, an automation mindset, and a culture of continuous improvement, Efficient Plastech ensures it remains at the forefront of packaging innovation. This allows us to deliver high-quality, scalable and sustainable packaging solutions that meet the evolving demands of our customers and contribute to a responsible value chain.



ENGAGING THOSE WHO MATTER

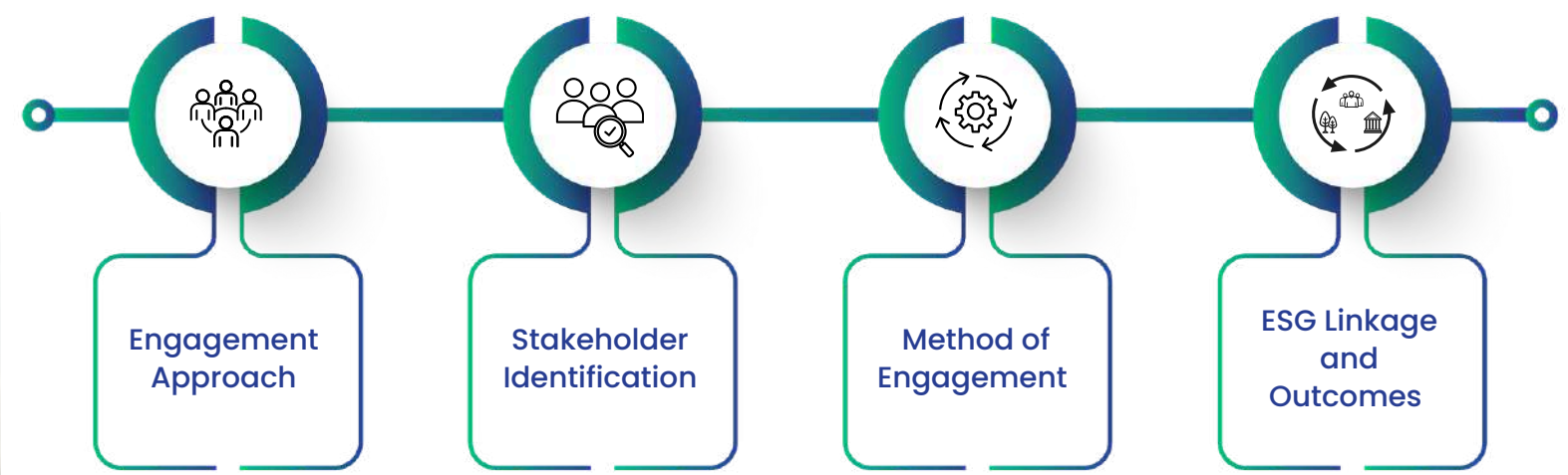
GRI 1, GRI 2, GRI 3, GRI 103

Stakeholder Engagement (2-29)

Efficient Plastech maintains a structured and transparent stakeholder engagement framework that reflects the company's priority material issues. Engagement practices focus on two-way communication, responsiveness, and continuous improvement across environmental, social, and governance dimensions.

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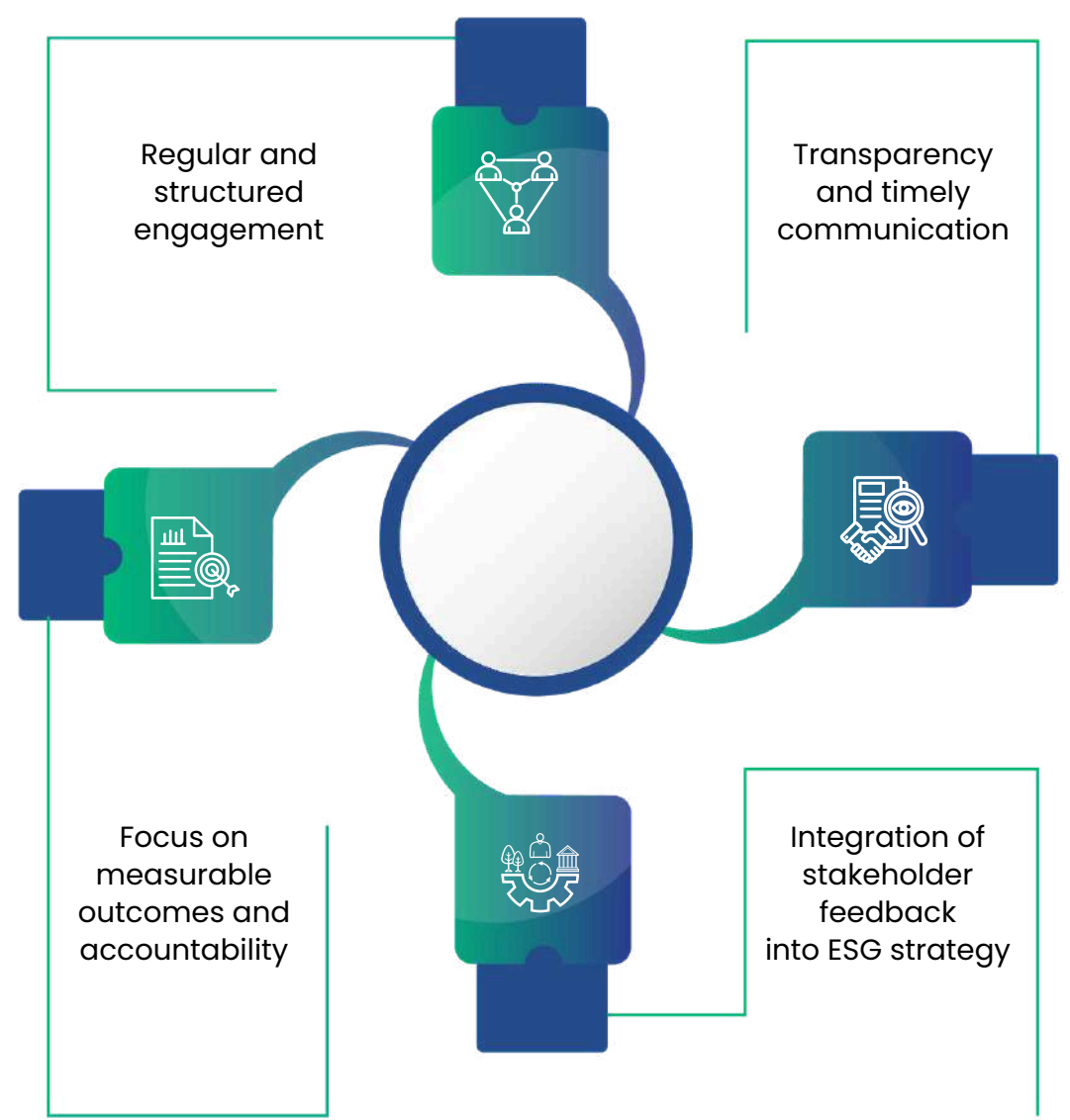
ENGAGING THOSE WHO MATTER

GRI 1, GRI 2, GRI 3, GRI 103

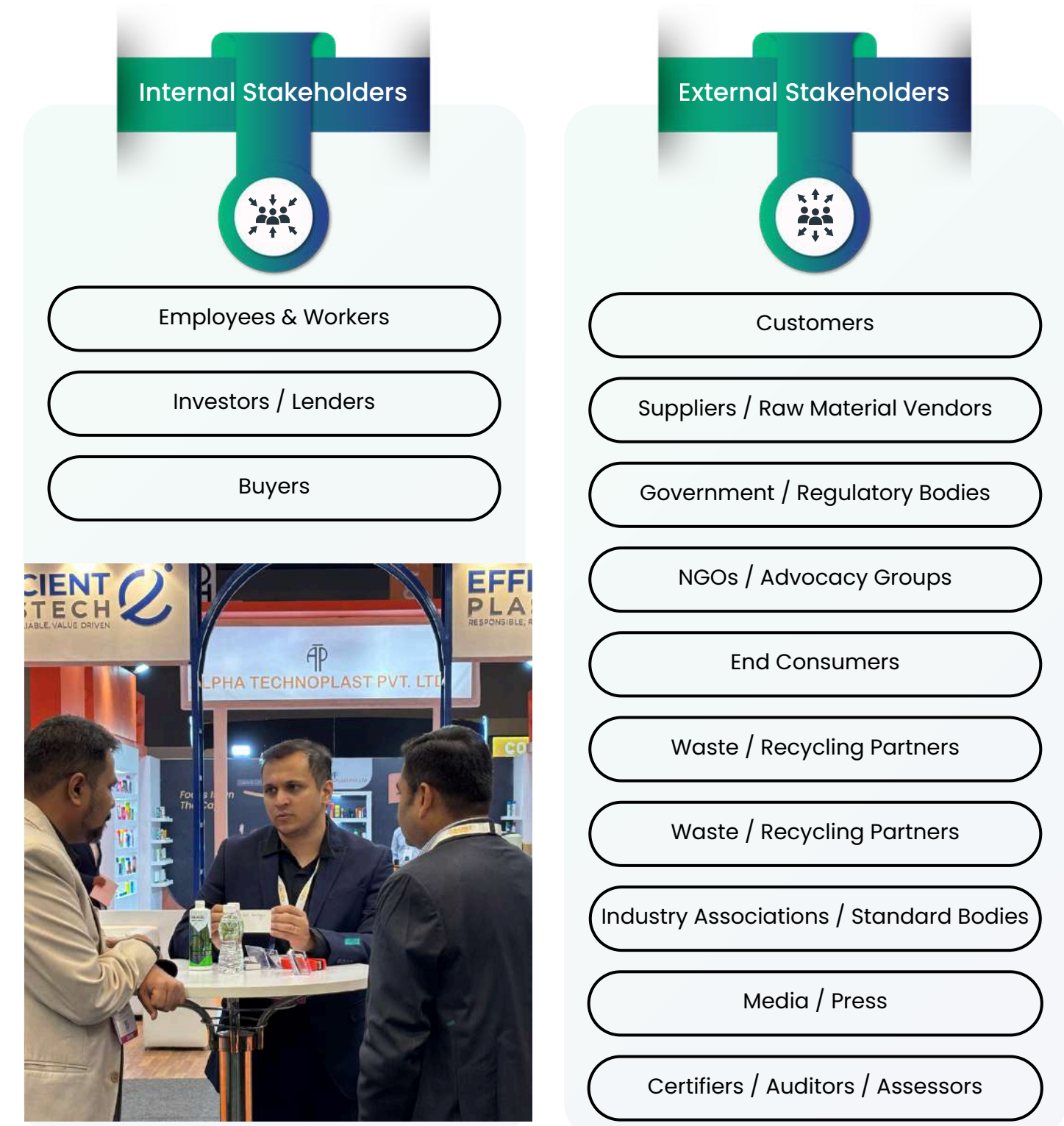


Efficient Plastech engages with stakeholders through systematic and regular interactions, ensuring that expectations relating to safety, environmental performance, responsible conduct, labour practices, ethical governance, and product responsibility are incorporated into decision-making.

Guiding Principles:



Stakeholders are identified based on their influence, interest, and impact on operations and sustainability performance. The table below reflects the stakeholders relevant to the approved material issues:











ENGAGING THOSE WHO MATTER

GRI 1, GRI 2, GRI 3, GRI 103



Method of Engagement

|  Employees & Workers |  Management & Board |  Customers |  Suppliers |  Government & Regulators |  Local Communities |
|--|--|--|---|--|--|
| <p>Key Topics / Material Issues Employee Health & Safety, Working Conditions, Labour Practices, Training, Discrimination & Harassment</p> <p>Engagement Methods Safety trainings, town halls, performance reviews, grievance channels, suggestion boxes</p> <p>Frequency Monthly / Ongoing</p> <p>Responsible Function HR, EHS, Dept Heads</p> | <p>Key Topics / Material Issues Ethical Practices, Information Security, GHG & Energy Management, Risk Management</p> <p>Engagement Methods ESG Committee reviews, strategic planning sessions, ESG dashboards</p> <p>Frequency Quarterly / Annual</p> <p>Responsible Function MD, ESG Committee</p> | <p>Key Topics / Material Issues Customer Health & Safety, Product End-of-Life, Product Consumption, Energy/GHG-linked product expectations</p> <p>Engagement Methods Technical workshops, audits, feedback reviews, client visits</p> <p>Frequency Regular / Project-based</p> <p>Responsible Function Sales, Quality, R&D</p> | <p>Key Topics / Material Issues Waste Management, GHG Management, Ethical Practices, Material Efficiency</p> <p>Engagement Methods Supplier audits, compliance checks, training, co-development</p> <p>Frequency Bi-annual / Annual</p> <p>Responsible Function Procurement, Sustainability</p> | <p>Key Topics / Material Issues Environmental compliance (Air Emissions, Waste, GHG), Labour Practices, Ethical Conduct</p> <p>Engagement Methods Reporting, inspections, statutory filings, consultations</p> <p>Frequency As required</p> <p>Responsible Function EHS, Legal</p> | <p>Key Topics / Material Issues Air Pollution, Waste Management, Employment-Linked Labour Practices</p> <p>Engagement Methods Consultations, grievance channels, community visits</p> <p>Frequency Annual / As needed</p> <p>Responsible Function CSR, EHS</p> |



ENGAGING THOSE WHO MATTER

GRI 1, GRI 2, GRI 3, GRI 103

|  Investors / Lenders |  End Consumers |  Waste / Recycling Partners |
|---|---|---|
| <p>Key Topics / Material Issues Governance, Ethical Practices, Environmental Metrics</p> <p>Engagement Methods ESG disclosures, briefings, audits</p> <p>Frequency Annual / Half-yearly</p> <p>Responsible Function Finance, Sustainability</p> | <p>Key Topics / Material Issues Customer Health & Safety, Product End-of-Life</p> <p>Engagement Methods Labels, transparency statements, surveys</p> <p>Frequency Ongoing</p> <p>Responsible Function Sales, Branding</p> | <p>Key Topics / Material Issues Waste Management, Product End-of-Life</p> <p>Engagement Methods Circularity initiatives, pilot programs</p> <p>Frequency Bi-annual / Project-based</p> <p>Responsible Function Operations, Sustainability</p> |

Certifiers / Auditors

| Key Topics / Material Issues Ethical Practices, Governance, Environmental & Social Data | Engagement Methods Independent audits, certification programs | Frequency Annual / As required Responsible Function Quality, ESG |
|---|---|---|
|---|---|---|



ESG Linkage and Outcomes

Environmental Outcomes

- Engagement with suppliers and regulators helps reduce waste, improve GHG management, and maintain compliance with air emission norms.
- Collaboration with recycling partners strengthens Product End-of-Life and circularity performance.
- Customer discussions inform improved product safety and low-impact product consumption.

Social Outcomes

- Continuous employee engagement improves workplace safety, training participation, labour conditions, and grievance resolutions.
- Community interactions help address concerns on air quality and waste management near operational sites.

Governance Outcomes

- Active oversight from management ensures ethical conduct, data security, regulatory compliance, and credibility of sustainability disclosures.
- Robust engagement with auditors enhances transparency and trust in reporting

MATERIAL PRIORITIES

GRI 3

Material Priorities (GRI 3)

Efficient Plastech's Materiality Assessment identifies and prioritizes Environmental, Social, and Governance (ESG) topics that hold the greatest significance for business performance and stakeholder expectations. The process ensures that sustainability risks and opportunities are embedded into strategic planning and operational decision-making.

Assessment Framework

The assessment is aligned with GRI 3, BRSR, SASB, and TCFD requirements and integrates both internal business insights and external stakeholder expectations.



Methodology



Topic Identification

Identifying ESG topics relevant to the value chain through leadership workshops, peer benchmarking, and industry reviews.

Stakeholder Engagement

Capturing stakeholder expectations using surveys, interviews, and feedback from employees, customers, suppliers, regulators, and local communities.

Prioritization

Assessing topic importance and business impact through a weighted scoring method based on a double-materiality approach.

Validation

Validating outcomes through governance-level review by the ESG Steering Committee and the Board, followed by integration into KPIs and disclosures.

MATERIAL PRIORITIES

GRI 3

Key Material Topics

Efficient Plastech's Materiality Assessment identifies and prioritizes Environmental, Social, and Governance (ESG) topics that hold the greatest significance for business performance and stakeholder expectations. The process ensures that sustainability risks and opportunities are embedded into strategic planning and operational decision-making.

ENVIRONMENTAL PRIORITIES



- 1 Energy Management
- 2 GHG Emissions Management
- 3 Air Pollution
- 4 Product End-of-Life
- 5 Product Consumption
- 6 Biodiversity

SOCIAL PRIORITIES

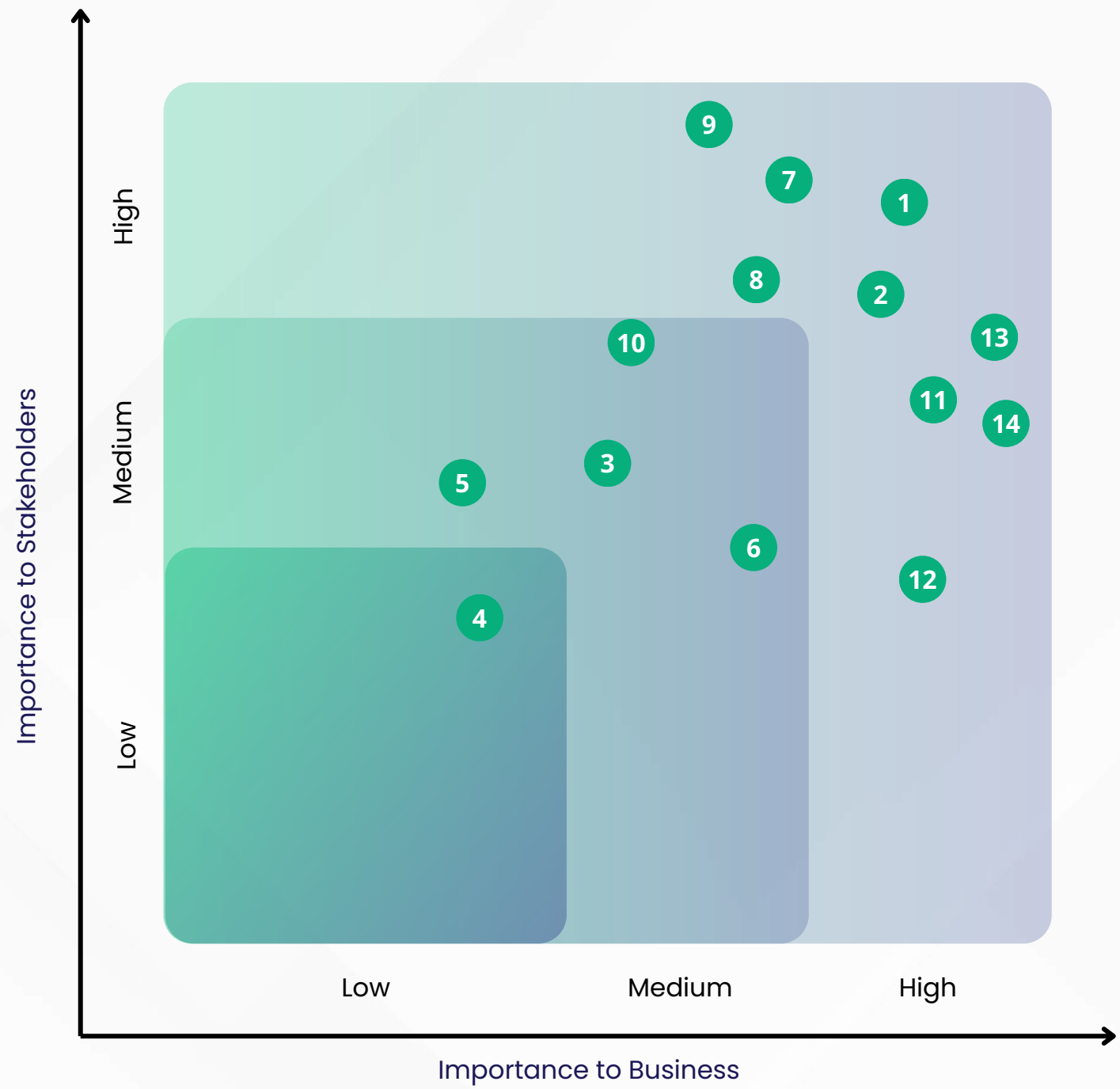


- 7 Employee Health & Safety
- 8 Labour Practices
- 9 Working Conditions
- 10 Freedom of Association
- 11 Career Management & Training
- 12 Discrimination & Harassment Prevention

GOVERNANCE PRIORITIES



- 13 Ethical Practices
- 14 Information Security Practices





MATERIAL PRIORITIES

GRI 3

Governance & Strategic Integration:

Material topics are approved by the ESG Steering Committee and Board, guiding strategy, risk management, and reporting, with biennial reviews ensuring continued alignment with stakeholders and regulations.

This approach sharpens ESG priorities, strengthens GRI and BRSR disclosures, and reinforces long-term resilience and stakeholder trust.

Management Approach to Material Topics:

Efficient Plastech’s management representatives conducted a comprehensive assessment of the identified material topics to determine their relevance and influence on the organisation. In alignment with our sustainability objectives, corporate strategy, internal directives, and prevailing global market trends, senior leadership evaluated all insights gathered through stakeholder engagements to capture both internal and external viewpoints. Based on this systematic review, the management team validated and approved the final set of priority material topics, which are presented in the accompanying materiality matrix.



Our material priorities are shaped through rigorous evaluation, aligning stakeholder insights with strategic and sustainability goals.



OUR SUSTAINABILITY STRATEGY

GRI 2

Efficient Plastech’s commitment to sustainability spans from our internal operations to every step of our value chain – and in the communities we serve. Our “Vision 2030: Circular Plastics and Zero Waste” strategy drives us to innovate sustainable packaging solutions for our customers while actively reducing our own environmental footprint. This serves as our strategic framework for advancing social and environmental progress across our business through three primary pillars: Products, Performance, and Partners.

Products

Under this pillar we focus on designing and delivering packaging with minimal environmental impact. We prioritise:

- Using more sustainable materials as referenced in our catalogue emphasising minimal time-to-manufacturing and innovative design.
- Optimising product design to reduce material and energy use during manufacturing, and improve end-of-life recyclability.
- Collaborating with customers and R&D partners to shift packaging from multi-material to mono-material formats, enabling circularity and easier recovery.



Governance & Alignment

Good governance is the foundation of all that we do to advance sustainability at Efficient Plastech. We align our sustainability pillars with our core principles of Customer Focus, Continuous Improvement, and Sustainable Growth – thereby creating meaningful, lasting impact across our business and the planet.

Performance

This pillar covers how we reduce environmental impacts within our operations. Our key focus areas are:

- Minimising greenhouse gas emissions and aligning with a 1.5 °C pathway for climate change mitigation.
- Preventing plastic and material loss from our operations.
- Driving operational efficiencies in energy, water, and waste: for example by upgrading to energy-efficient moulding machines, optimising cooling systems and cycle times, reducing landfill waste intensity.
- Monitoring and reporting on resource intensity (e.g., kWh per kg plastic processed, litres water per kg, % waste diverted) to support continuous improvement.

Partners

In this pillar we recognise that sustainability is a collaborative endeavour – internally and externally. We engage:

- Our employees through training, culture building and empowerment so that every team member can contribute to our sustainability agenda.
- Our customers by co-creating packaging solutions that meet their sustainability requirements, while balancing performance, cost and circularity.
- Our suppliers by sourcing responsibly (materials, energy, logistics) and working with them to reduce environmental and social impacts across the supply chain.
- Our communities by ensuring our operations are safe, responsible and supportive of local development.



MAKING PROGRESS TOWARDS GOALS

GRI 3



Products

| Key Initiative | FY 2024 – Target Achieved | FY 2025 – Current Year Target |
|-------------------------|--|--|
| Recycled material usage | Increased PIR content by 12% from 2023 baseline | Expand recycled content across product portfolio |
| Material optimisation | Achieved ~6% reduction in material usage per unit | Extend lightweight design initiatives |
| Product recyclability | Converted two product lines to mono-material formats | Increase mono-material product adoption |



Performance

| Key Initiative | FY 2024 – Target Achieved | FY 2025 – Current Year Target |
|-------------------|---|---------------------------------|
| Energy efficiency | Reduced energy intensity by 9% at Virar facility | Achieve additional 5% reduction |
| Water efficiency | Reduced water intensity by 7% | Further reduce water use by 10% |
| Waste management | Improved landfill diversion to 78% | Achieve 85% waste diversion |
| Climate action | Initiated 1.5°C-aligned GHG roadmap; 2.4% intensity reduction | Publish verified GHG baseline |



Partners

| Key Initiative | FY 2024 – Target Achieved | FY 2025 – Current Year Target |
|------------------------|--|---|
| Employee engagement | Sustainability training covered 87% workforce | Expand organisation-wide coverage |
| Customer collaboration | Developed recyclable solutions with key FMCG customers | Scale circular product partnerships |
| Supplier engagement | Conducted sustainability forum with 35 suppliers | Implement supplier sustainability scorecard |
| Governance | Established Sustainability Steering Committee | Strengthen KPI-linked oversight |

Awards & Memberships (GRI 2-28)

Our certifications demonstrate adherence to international standards and best practices across manufacturing, safety and environmental management:



Quality assurance and process consistency through ISO 9001:2015



Environmental stewardship & resource optimisation via ISO 14001:2015



Workforce health, safety & regulatory compliance through ISO 45001:2015

Industry Memberships

Efficient Plastech actively participates in leading industry associations and forums to contribute to sectoral development, stay updated on regulatory trends and benchmark against peers:



International standard for primary packaging materials ISO 15378:2017



AWARDS & MEMBERSHIPS

GRI 2-28

Global Endorsements

Efficient Plastech is a participating member of the United Nations Global Compact (UNGC) and is aligned with the Science Based Targets initiative (SBTi) for climate-action commitments.



MEDIA COVERAGE PHOTO





PERFORMANCE HIGHLIGHTS

GRI 2, GRI 3



| Indicator | Value / Status |
|--|----------------------------------|
| Energy Efficiency | 8% reduction per unit produced |
| Water Usage | 10% reduction per unit |
| Material Waste Recycled / Recycle Rate | 92% of production scrap recycled |
| Total amount of water recycled and reused (in Cubic Meter) | 0.30 |
| % of employees Trained on Energy Efficiency | 60 % |



| Indicator | Value / Status |
|--------------------|------------------------------------|
| Safety Performance | Zero fatal incidents; LTIFR: 0.4 |
| Training Hours | Average 25 hours per employee/year |
| Total Employees | 185 |
| No of Hours Worked | 357600 hours |



| Indicator | Value / Status |
|---------------------------|----------------|
| No of Corruption Cases | 00 |
| No of Whistleblower Cases | 00 |



| Indicator | Value / Status |
|----------------------------------|----------------|
| Production Volume | 750 MT |
| Operational Capacity Utilization | 70% |
| Order Fulfillment Rate | 100% |
| Sustainable Product redeveloped | 10+ |
| Automation Level | 95% |



| Indicator | Value / Status |
|----------------|----------------------------------|
| ISO Compliance | 100% adherence across facilities |



COLLABORATING FOR BETTER OUTCOMES

GRI 2

Governance Outcomes

Efficient Plastech Pvt. Ltd. advances responsible growth and sustainable impact through strategic partnerships across the value chain. Our collaboration with Growlity accelerates this journey by providing ESG advisory, technical solutions, and capacity-building programs. Using ESGtech.ai, we track greenhouse gas emissions—including Scope 3—calculate Product Carbon Footprints (PCF) via Life Cycle Assessment (LCA), and implement decarbonization strategies toward our Net Zero goal.

We actively engage suppliers, customers, industry associations, and communities—co-developing recyclable, lightweight packaging, integrating into customer sustainability initiatives, promoting best practices, skill development, and resource efficiency. These efforts enhance operational efficiency, accelerate sustainable innovation, and build long-term stakeholder trust, positioning Efficient Plastech as a sustainability-driven, innovation-focused leader in Indian plastic packaging.

Dr. Nitin Dumasia

President and CEO, Growlity



By leading the way in sustainable and responsible business practices, we not only strengthen our environmental and social performance but also foster stakeholder trust and generate lasting value for both our organization and the wider community



GOVERNANCE & RESPONSIBILITY





GUIDED BY PRINCIPLES

GRI 2 | GRI 205 | GRI 406

“
Strong board oversight and collaborative leadership drive responsible growth, innovation, and long-term value creation.
 ”

At Efficient Plastech Pvt. Ltd. (EPPL), we uphold a robust governance framework that ensures transparency, accountability, and sustainable value creation across every aspect of our business. Governance is central to strategic decision-making, risk management, and the seamless integration of sustainability into our operations, shaping how we grow responsibly and create long-term value for all stakeholders.

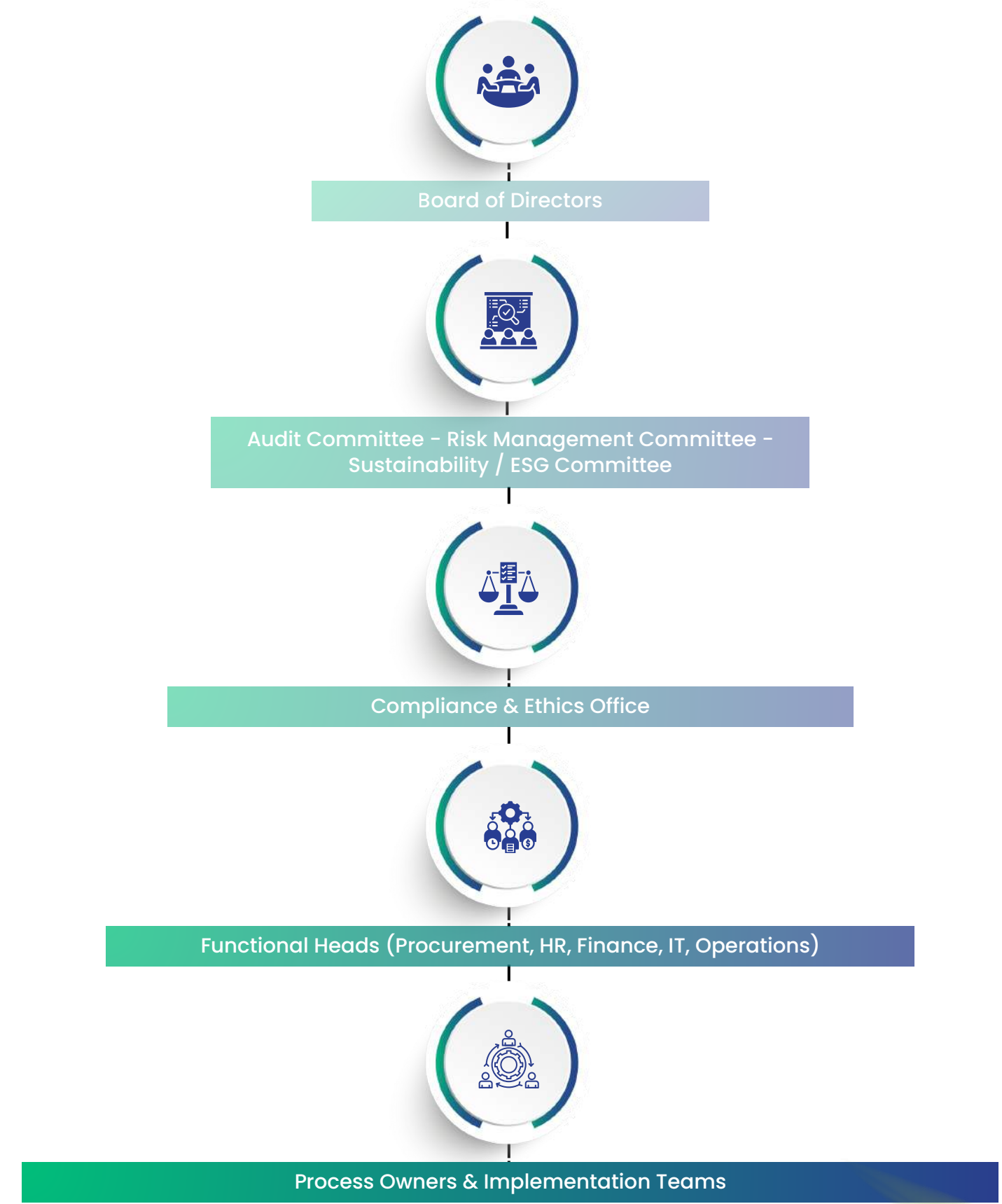
Board’s Role and Accountability (GRI 2-9, GRI 2-10)

Our Board of Directors provides strategic oversight, ensuring that all decisions align with long-term goals and ESG priorities. The senior leadership team, comprising experts across manufacturing, technology, and operations, collaborates closely with the Board to monitor performance, operational excellence, and risk management. Through this partnership, the Board guides EPPL’s growth and innovation strategies, ensuring that our manufacturing capabilities, technological investments, and customer-focused initiatives are executed with responsibility and sustainability at their core.



Annual Sustainability Report 2025

Governance Structure Overview:





GUIDED BY PRINCIPLES

GRI 2 | GRI 205 | GRI 406

ESG Oversight and Sustainability Integration (GRI 2-19, GRI 2-20)

Sustainability is fully embedded within our governance framework. The Board and management actively oversee environmental, social, and governance initiatives, including:

- Resource efficiency
- Waste management
- Workplace safety
- Ethical business practices

Mechanisms are in place to monitor ESG performance, ensure regulatory compliance, and assess risks and opportunities arising from our operations. This integration ensures that ESG considerations are woven into both strategic decisions and daily operations.

Governance for Long-Term Value Creation (GRI 2-21, GRI 2-22)

EPPL's governance framework serves as the foundation of our commitment to innovation, operational excellence, and stakeholder trust. By combining effective oversight, strategic investments, and responsible business practices, we generate long-term value for customers, employees, partners, and communities. Governance is both the foundation and the enabler of our sustainability strategy, helping us grow responsibly while delivering enduring benefits.

Board Structure and Committees (GRI 2-11, GRI 2-12)

A strong board structure ensures effective oversight of business strategy, operational excellence, and sustainability performance. The Board comprises experienced leaders with diverse expertise across manufacturing, technology, operations, and sustainability, enabling informed decision-making.

Committees

To strengthen governance, the Board has established dedicated committees responsible for oversight in key areas:



Audit Committee

Key Responsibilities

Oversight of financial reporting, internal controls, risk management



Nomination & Remuneration Committee

Key Responsibilities

Board appointments, performance evaluation, executive compensation



Sustainability / ESG Committee

Key Responsibilities

Oversight of ESG initiatives, performance metrics





RESILIENT FOUNDATIONS

GRI 2, GRI 205, GRI 406

Risk Management (GRI 2-23)

At Efficient Plastech Pvt. Ltd. (EPPL), resilience forms the foundation of sustainable operations and strategic decision-making. Risk management functions as a key business enabler, supporting operational stability, regulatory compliance, and long-term value creation. The Company's Enterprise Risk Management (ERM) framework integrates risk awareness across all organisational levels, enabling proactive identification, assessment, and mitigation of risks that may impact operational continuity, workforce safety, product quality, and stakeholder confidence.

Identifying and Understanding Risks (GRI 2-6, GRI 2-9)

EPPL systematically identifies risks across manufacturing operations, supply chains, environmental and regulatory landscapes, digital systems, and market dynamics. Also conducted below risk assessment:

| | | |
|---|--|---|
|  <p>E</p> |  <p>S</p> |  <p>G</p> |
| <p>Environmental Risks Assessmnts:</p> <p>Water Stress, Hazardous Exposure, Product safety, Spillage and Biodiversity.</p> | <p>Social Risks Assessments:</p> <p>Health & Safety, Ergonomics, Child & Forced Labor, Human Trafficking, Discrimination and Harassment, Spillage and Biodiversity.</p> | <p>Governance Risk Assessments:</p> <p>Anti-Corruption and Information Security.</p> |

Each identified risk is evaluated based on likelihood and potential business impact, ensuring informed prioritisation and timely mitigation planning aligned with operational and compliance objectives.

Operational Continuity at the Core (GRI 2-23)

Ensuring uninterrupted operations remains central to EPPL's risk philosophy. Business continuity measures incorporate scenario planning, contingency preparedness, preventive maintenance, and structured recovery mechanisms. Equipment redundancy, real-time jERP-enabled monitoring, and standardised operating procedures enhance operational reliability. A multi-skilled workforce supported by clearly defined escalation protocols enables rapid response to equipment failures, supply disruptions, or unforeseen operational events, safeguarding production quality and customer commitments.

Risk Prioritisation and Proactive Mitigation (GRI 2-23)

Risks are prioritised based on severity and probability of occurrence. High-priority risks include operational continuity, regulatory compliance, and critical supply chain dependencies, while environmental compliance, cybersecurity, climate-related risks, and evolving compliance requirements remain key monitored areas. Mitigation strategies include preventive operational controls, diversified sourcing and inventory buffers, regulatory audits and EPR compliance mechanisms, strengthened internal compliance systems, layered cybersecurity safeguards, and ongoing product and market diversification initiatives.

Compliance Posture (GRI 307-1, GRI 419-1)

EPPL maintains a proactive compliance posture by embedding legal and regulatory adherence within daily operations. Routine audits, cross-functional reviews, employee training, and zero-tolerance policies reinforce accountability and ethical conduct across the organisation. Integrating compliance within the ERM framework minimises regulatory risks while ensuring consistent and responsible manufacturing practices.

Continuous Monitoring and Governance (GRI 2-9, GRI 2-20)

The ERM framework enables continuous monitoring through integrated dashboards tracking operational, environmental, compliance, and supply chain performance. Periodic cross-functional reviews facilitate timely corrective actions, while material risks are escalated to senior management and the Board for strategic oversight. This governance-driven approach strengthens organisational preparedness and supports stable, responsible, and high-quality operations.

Embedding Resilience and Trust (GRI 2-16, GRI 2-23)

Through structured processes, accountability mechanisms, and forward-looking risk management practices, EPPL strengthens operational resilience and organisational integrity. Proactive risk management supports sustainable growth, enhances stakeholder confidence, and reinforces EPPL's position as a reliable and responsible manufacturing partner.



RESILIENT FOUNDATIONS

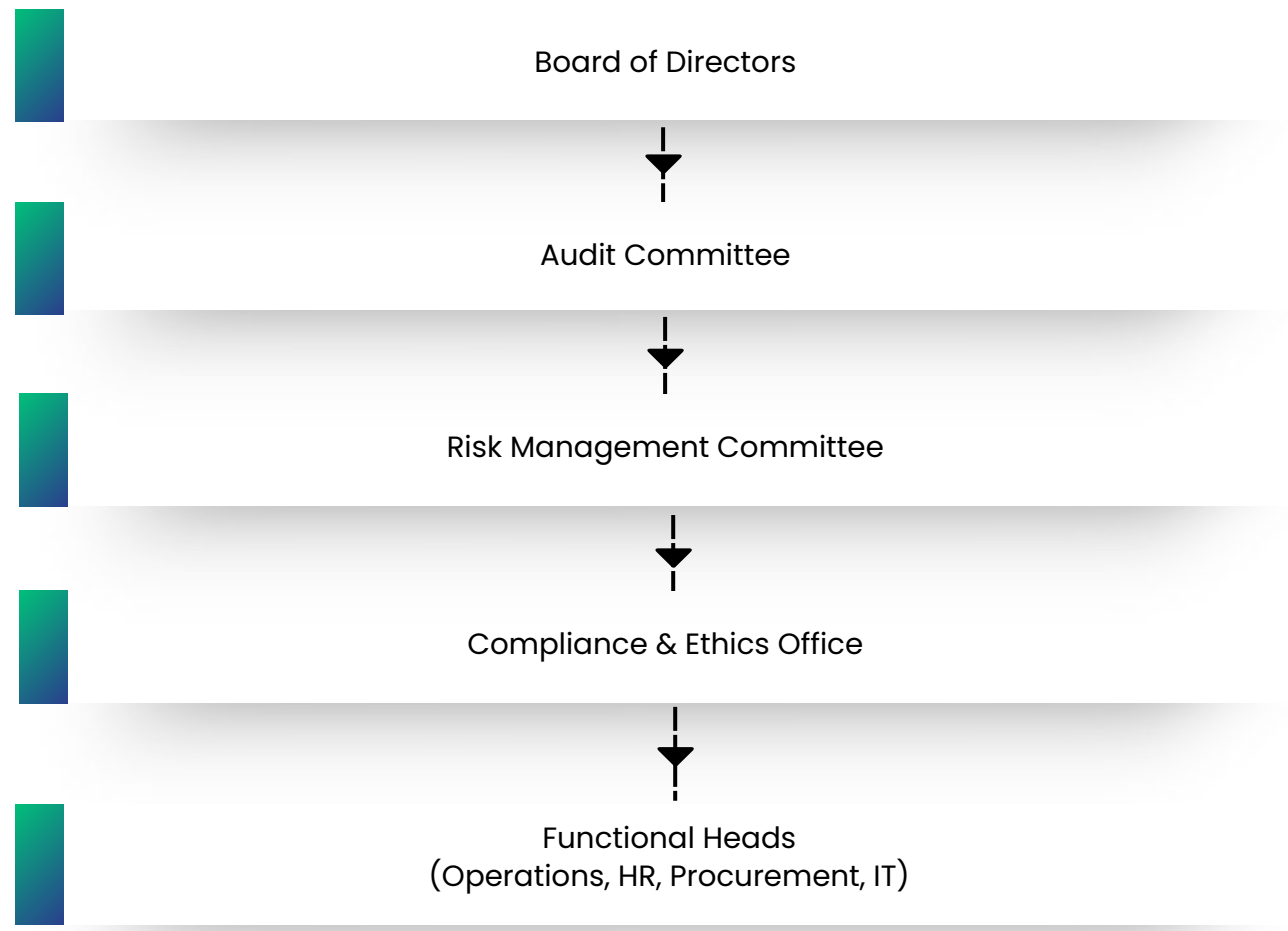
GRI 2, GRI 205, GRI 406

Metrics, Monitoring & Governance KPIs

EPPL evaluates governance effectiveness through a structured monitoring framework embedded across business functions. Performance indicators support ongoing assessment of ethics, compliance, information security, supply chain responsibility, and stakeholder engagement practices.

Performance metrics are disclosed within relevant thematic sustainability sections to enable focused monitoring and transparent reporting aligned with operational priorities and applicable GRI Standards. Oversight is maintained through a defined governance structure to ensure effective supervision and continuous improvement.

This structure includes :



Policy Landscape (GRI 2-23)

EPPL's governance and compliance framework is supported by clearly defined policies that promote ethical conduct, transparency, and responsible operations:

- Code of Conduct**
Defines standards for ethical behaviour and professional integrity.
- Anti-Corruption & Bribery Prevention Policy**
Prevents and addresses unethical inducements and corruption risks.
- Information Security Policy**
Safeguards company data and digital systems.
- Conflict of Interest**
Prevents personal interests from influencing business decisions.
- Fraud Prevention**
Establishes controls and procedures to detect, prevent, and address fraudulent activities.
- Money Laundering**
Ensures business transactions comply with legal requirements and prevent financial crimes.

Together, these policies establish a strong governance foundation supporting disciplined execution and long-term sustainability.



RESILIENT FOUNDATIONS

GRI 2, GRI 205, GRI 406

Alignment with Global Standards

EPPL aligns its governance and risk management practices with recognised international frameworks to strengthen transparency and operational maturity:



Supplier Ethical Data Exchange



GRI Standards
(Governance & Ethics)



UN Global Compact
Principles

These alignments reinforce EPPL's commitment to ethical conduct, risk resilience, and responsible business practices.

Governance Effectiveness and Performance Monitoring

Governance effectiveness is further supported through structured oversight mechanisms including:

- Regular Board and Committee meetings enabling strategic review and timely decision-making.
- Monitoring of director attendance, reflecting leadership accountability
- Periodic compliance audits and timely closure of identified gaps
- Tracking of grievances and whistleblower case resolution
- Supplier audits and ESG performance assessments across the value chain
- Monitoring of safety audits, incident trends, and certification renewals
- Evaluation of ESG performance against defined sustainability targets

These mechanisms collectively strengthen EPPL's governance maturity while supporting continuous improvement and responsible growth.



ETHICS IN PRACTICE

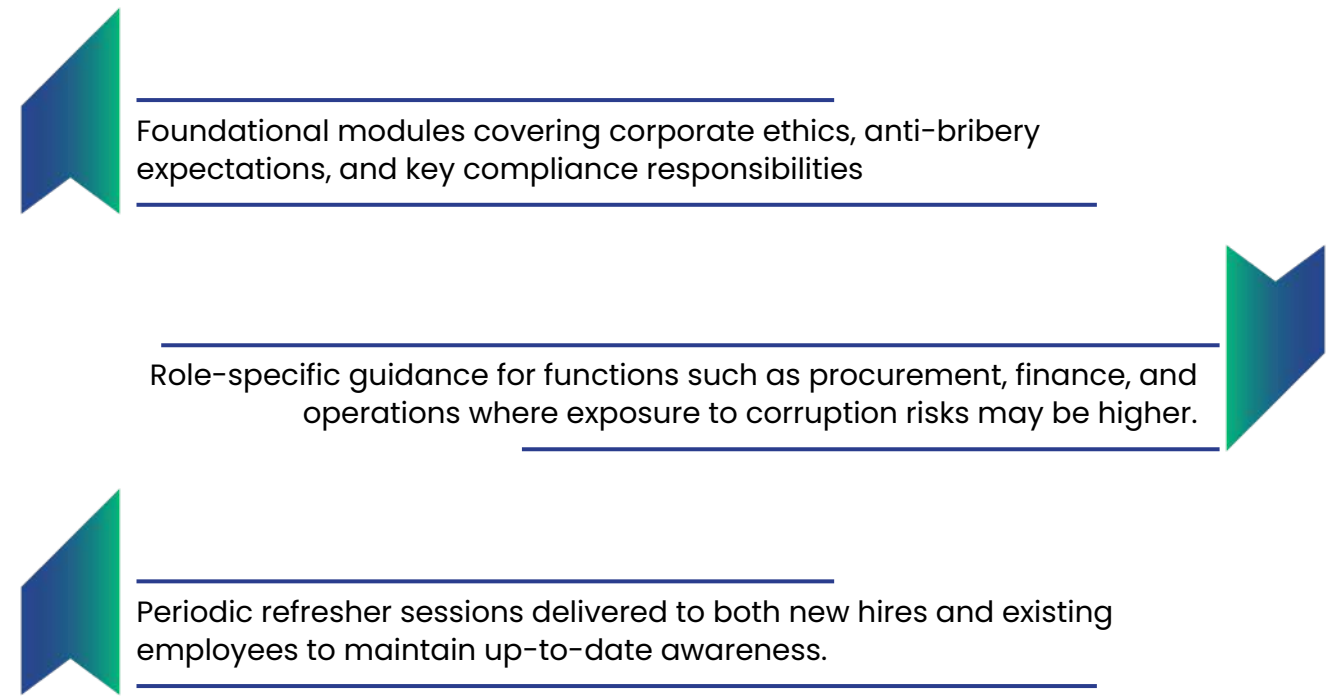
GRI 205|GRI 206| GRI 308

At Efficient Plastech Pvt. Ltd. (EPPL), governance is founded on transparency, accountability, and ethical leadership. We are committed to conducting business with the highest standards of integrity, fairness, and professional responsibility. Sustainability, risk management, and operational excellence guide every decision, and ethical compliance is embedded as a core business value, reinforced through structured governance systems and continuous oversight.

Ethical Culture & Awareness (GRI 205-2)

EPPL places strong emphasis on developing an ethically aware workforce through structured and comprehensive training programs that address corruption-related risks and responsible conduct. These programmes are designed to build a consistent understanding of integrity principles, regulatory expectations, and behavioural standards across all levels of the organisation, ensuring that employees are equipped to identify, prevent, and appropriately respond to potential misconduct situations.

The training ecosystem integrates multiple learning pathways to ensure accessibility, relevance, and continuous reinforcement. Core components include:



Clear communication of reporting obligations and disciplinary procedures, reinforcing accountability in daily operations.

In addition to instructor-led sessions, employees receive structured guidance materials, scenario-based examples, and process explanations that strengthen their ability to apply ethical judgement in practical situations. Training records, assessments, and documentation are maintained internally to track participation and ensure that learning outcomes are consistently met.

Through this multi-layered approach, EPPL cultivates a workforce that is informed, vigilant, and aligned with the organisation's commitment to corruption-free and responsible business practices

Ethics and Integrity KPIs

| Ethics | 2023 | 2024 | 2025 |
|---|------|------|------|
| Percentage of employees trained on business ethics issues | 100% | 100% | 100% |





ETHICS IN PRACTICE

GRI 205|GRI 206| GRI 308

Sustainable Supply Chain Integrity & Due Diligence (GRI 308-1, GRI 308-2, GRI 205-1)

EPPL maintains a disciplined approach to third-party engagement to ensure that its supply chain, contractor network, and business partners operate in alignment with the organisation's ethical and information-security expectations. The due-diligence framework assesses the integrity, background, compliance posture, and security maturity of all external stakeholders before and throughout their engagement with the company. This structured approach strengthens resilience against corruption, privacy risks, and digital vulnerabilities, promoting transparency and responsible business conduct across the value chain.

A structured assessment process is applied during onboarding and periodically thereafter, enabling EPPL to identify potential vulnerabilities and verify continued alignment with organisational standards. Key elements of this framework include:

Review of organisational information, including ownership structures, operational history, regulatory compliance standing, and publicly available integrity records.

Screening based on exposure levels, considering the nature of services, transaction values, geographic environments, and historical performance.

Evaluation of information-security practices, including third-party data protection controls, access management procedures, cybersecurity certifications, and the maturity of their IT systems and security protocols.



Assessment of alignment with EPPL's ethical and security expectations, supported by declarations, policy acknowledgements, and contractual clauses that establish obligations for confidentiality, restricted data access, secure data transfer, and incident notification.



Periodic validation and comparative checks to detect deviations, emerging risks, or security gaps that may require enhanced monitoring, targeted remediation, or conditional engagement.

The due-diligence process is reinforced through continuous follow-ups, documentation reviews, and corrective action mechanisms, ensuring that third-party engagements consistently uphold transparency, accountability, and information-security discipline. Through this integrated approach, EPPL strengthens the ethical and digital maturity of its broader ecosystem and reduces the likelihood of corruption or information-security incidents originating from external parties.

Third-Party Integrity and Compliance (GRI 205-2)

At Efficient Plastech Pvt. Ltd., we recognize that our commitment to ethical business practices extends across all partnerships. We engage with suppliers, vendors, distributors, contractors, and consultants with a focus on integrity, transparency, and compliance.

Before entering into any engagement, we gather comprehensive information about potential partners, including their business practices, governance structures, and reputational history. This helps us understand potential risks and ensures alignment with our anti-corruption standards.

We take a risk-sensitive approach, giving additional attention to relationships in high-risk regions or sectors, and continuously monitor third-party performance through periodic reviews and benchmarking against best practices. Insights from these assessments inform ongoing improvements in our compliance framework and strengthen the integrity of our supply chain. Through these measures, EPPL fosters trust, mitigates risk, and reinforces our commitment to responsible and ethical business conduct across all collaborations.



ETHICS IN PRACTICE

GRI 205|GRI 206| GRI 308

Conflict of Interest & Gift Management (GRI 205-2)

Employees and key personnel are required to submit annual declarations of conflict of interest, affirming that decisions remain free from personal bias or external influence. Structured protocols for monitoring gifts and hospitality ensure ethical alignment across all functions.

Measures include:



Conflict of Interest & Gift Management

- ▶ **Defined Approval Processes:**
All transactions, gifts, or hospitality that could influence decision-making are subject to a formal approval workflow. Designated managers or committees review each transaction to ensure that approvals are impartial and consistent with company policy.
- ▶ **Clear Guidelines on Acceptable Limits:**
Quantitative and qualitative thresholds are established for gifts, hospitality, and other discretionary benefits. These guidelines help employees identify situations that require pre-approval and ensure compliance with ethical standards.
- ▶ **Documentation & Reporting:**
All sensitive transactions are recorded, detailing the nature of the transaction, the involved parties, purpose, estimated value, and intended business outcome. This documentation supports transparency and provides a reference for periodic audits and oversight.
- ▶ **Integration with Day-to-Day Operations:**
Employees are trained to recognize potential conflicts of interest, and approvals are embedded into regular operational procedures, ensuring that sensitive transactions are reviewed before execution.



ESG-Driven Corruption Risk Mapping & Mitigation

- ▶ **Identification of High-Risk Transactions:**
EPPL conducts regular corruption-specific risk assessments to identify transactions and processes that may carry elevated ethical risks, including those involving high-value procurement, third-party engagements, or discretionary expenditures.
- ▶ **Risk Evaluation & Mitigation:**
Once high-risk areas are identified, mitigation measures are applied, including enhanced review, multiple approval layers, or additional documentation requirements.
- ▶ **Integration with Compliance Programs:**
Findings from risk mapping are fed into internal compliance audits and approval workflows, ensuring that sensitive transactions are monitored and assessed in line with overall corporate governance objectives.
- ▶ **Continuous Monitoring & Oversight:**
Periodic reviews by internal audit and governance teams ensure that approval processes remain effective and aligned with EPPL's ethical standards. Trends, exceptions, and potential issues are analyzed to continuously improve controls.

Through this detailed framework, EPPL ensures that all sensitive or discretionary transactions are:

- Conducted transparently and ethically
- Supported by clear governance and approval mechanisms
- Integrated with risk management and compliance systems
- Monitored regularly to reinforce accountability and trust

This approach not only mitigates the risk of unethical practices but also strengthens the company's commitment to integrity, ESG principles, and stakeholder confidence.



ETHICS IN PRACTICE

GRI 205|GRI 206| GRI 308

Reporting & Whistleblower Mechanisms (GRI 205-2)

EPPL promotes a culture of integrity and accountability by enabling employees, suppliers, business partners, and other stakeholders to raise concerns related to unethical conduct, potential misconduct, or information security risks. The Company maintains accessible and reliable reporting mechanisms designed to encourage timely communication and responsible escalation of concerns.

Concerns may be reported through established internal reporting platforms, designated compliance representatives, or independent third-party communication channels. All disclosures are handled with discretion and sensitivity, ensuring that individuals can report matters in confidence and without fear of adverse consequences. Reported concerns are reviewed through an impartial evaluation process, enabling appropriate investigation and corrective action where required. Outcomes from reported cases contribute to strengthening internal controls, enhancing ethical awareness, improving training initiatives, and reinforcing information security practices across the organisation.

Through an integrated reporting framework covering both ethics and information security matters, EPPL reinforces transparency, organisational vigilance, and responsible business conduct throughout its operations and value chain.

Whistleblower Reporting Indicators:

| | 2023 | 2024 | 2025 |
|--|------|------|------|
| Number of whistleblower reports received | 0 | 0 | 0 |

ESG-Driven Corruption Risk Mapping & Mitigation (GRI 205-2)

EPPL proactively manages potential corruption-related risks by integrating systematic assessments into its operational and governance framework. These assessments are designed to identify areas of vulnerability, prioritise risk management efforts, and strengthen the company's ethical resilience across all functions and business units. The approach ensures that decision-making, oversight, and operational practices are informed by a clear understanding of risk exposure and potential impact.

Key features of the risk assessment framework include:

- ▶ **Comprehensive Risk Identification:** Corruption-related risks are identified across procurement, finance, logistics, strategic operations, and other key functions. Each risk is characterised in terms of potential impact, likelihood, and the operational areas it may affect.
- ▶ **Periodic Review and Monitoring:** Risks are reviewed at regular intervals to capture evolving internal and external conditions. This includes reassessment of high-risk areas, monitoring emerging trends in industry practices, and updating risk profiles as necessary.
- ▶ **Risk Analysis and Documentation:** Identified risks are documented systematically, including descriptive narratives outlining the nature of the risk, affected processes, and potential consequences. This structured approach facilitates consistent tracking and communication to relevant stakeholders.
- ▶ **Integration with Corrective Measures:** Insights from risk assessments inform the design and implementation of mitigation strategies. Corrective actions, controls, and preventive measures are aligned with the level of risk, ensuring targeted interventions and continuous improvement in governance practices.
- ▶ **Linkage to Governance and Compliance:** Assessment outcomes feed into audit programs, training initiatives, and policy updates, enabling proactive alignment of operational practices with the company's ethical standards and regulatory requirements.

Through this continuous and structured approach, EPPL enhances organisational vigilance, strengthens the integrity of its operations, and ensures that corruption-related risks are managed effectively to support sustainable and ethical business practices.



ETHICS IN PRACTICE

GRI 205|GRI 206| GRI 308

Continuous Compliance & Audits (GRI 205-1, GRI 206-1)

EPPL strengthens governance and ethical integrity through systematic audits and monitoring processes specifically designed to prevent corruption and bribery, and to evaluate the effectiveness of its overall compliance and anti-corruption control systems. These mechanisms provide assurance that internal practices, operational procedures, and organisational behaviours align with the company's ethical standards and regulatory obligations.

The audit framework encompasses multiple dimensions to ensure thorough assessment and continuous improvement:

- ▶ **Scope and Coverage:**
Audits are formally scoped to cover all functions and processes where corruption or bribery risks may arise, including procurement, finance, vendor management, strategic decision-making, and high-value discretionary transactions.
- ▶ **Accountability and Oversight:**
Oversight of audit execution and reporting is vested in the Internal Audit team, which operates independently and reports directly to senior management and the Board Audit Committee to ensure objectivity and alignment with governance expectations.
- ▶ **Retrospective Review of Controls:**
Existing policies, approvals, and control measures are periodically evaluated to identify gaps, inconsistencies, or areas for enhancement. Historical transactions and past process adherence are reviewed to validate the effectiveness of anti-corruption and compliance measures.
- ▶ **Integration with Governance and Risk Management:**
Findings from audits inform risk mitigation strategies, corrective actions, and employee awareness programs. Results are communicated to senior management and relevant committees to support informed, ethics-driven decision-making.
- ▶ **Corrective and Preventive Measures:**
Identified issues are addressed through structured action plans, procedural updates, and strengthened oversight, fostering accountability and continuous refinement of internal controls.

Anti-Competitive Practices and Risk Oversight:

| Anti-Competitive Practice | | | |
|--|------|------|------|
| | 2023 | 2024 | 2025 |
| % departments covered under Risk Assessment Internal Audit | 100% | 100% | 100% |

Through this structured approach, EPPL ensures that anti-corruption and compliance systems remain effective, responsive to emerging risks, and supportive of a transparent, ethically responsible, and corruption-resistant operational environment.

Anti-Corruption and Bribery Prevention:

| Anti-Corruption & Bribery | | | |
|--|------|------|------|
| | 2023 | 2024 | 2025 |
| # of Complaints reported on Corruption & Bribery | 0 | 0 | 0 |
| Percentage of Risky Trading Partners Covered by Due Diligence on Corruption (%) | 100% | 100% | 100% |
| People Trained on Anti-Corruption & Bribery (in Manhours) | 100% | 100% | 100% |
| Percentage of operational sites certified with anti-corruption management system (ISO 37001) (%) | 0% | 0% | 0% |





DATA RESPONSIBILITY

GRI 418

Data Security & Governance (GRI 418-1)

At Efficient Plastech Pvt. Ltd. (EPPL), the protection of information is fundamental to our governance philosophy and vital to sustaining operational continuity, customer confidence, and regulatory compliance. As our business increasingly relies on digital systems for manufacturing, supply chain coordination, and enterprise decision-making, we place strong emphasis on maintaining a secure, resilient, and responsibly managed data environment. Our approach integrates structured policies, advanced technological safeguards, and a culture of awareness—ensuring that data governance strengthens, rather than merely supports, our business performance.

Data Governance Framework (GRI 418-1)

EPPL’s Data Governance Framework provides clear direction on how information is generated, handled, and secured across the organisation. These protocols guide the complete data lifecycle—from creation and access management to usage, storage, and eventual disposal—ensuring consistency and discipline in all information-related activities.

Key governance pillars include:

| | | | |
|--|---|---|--|
| Clear protocols for data generation and handling | Defined lifecycle processes from creation to disposal | Periodic updates to information security guidelines | Regulatory alignment and adherence to industry standards |
|--|---|---|--|

| Information Management | | | |
|---|------|------|------|
| | 2023 | 2024 | 2025 |
| Percentage of operational sites certified with anti- information security management system (ISO 27001) (%) | 0% | 0% | 0% |

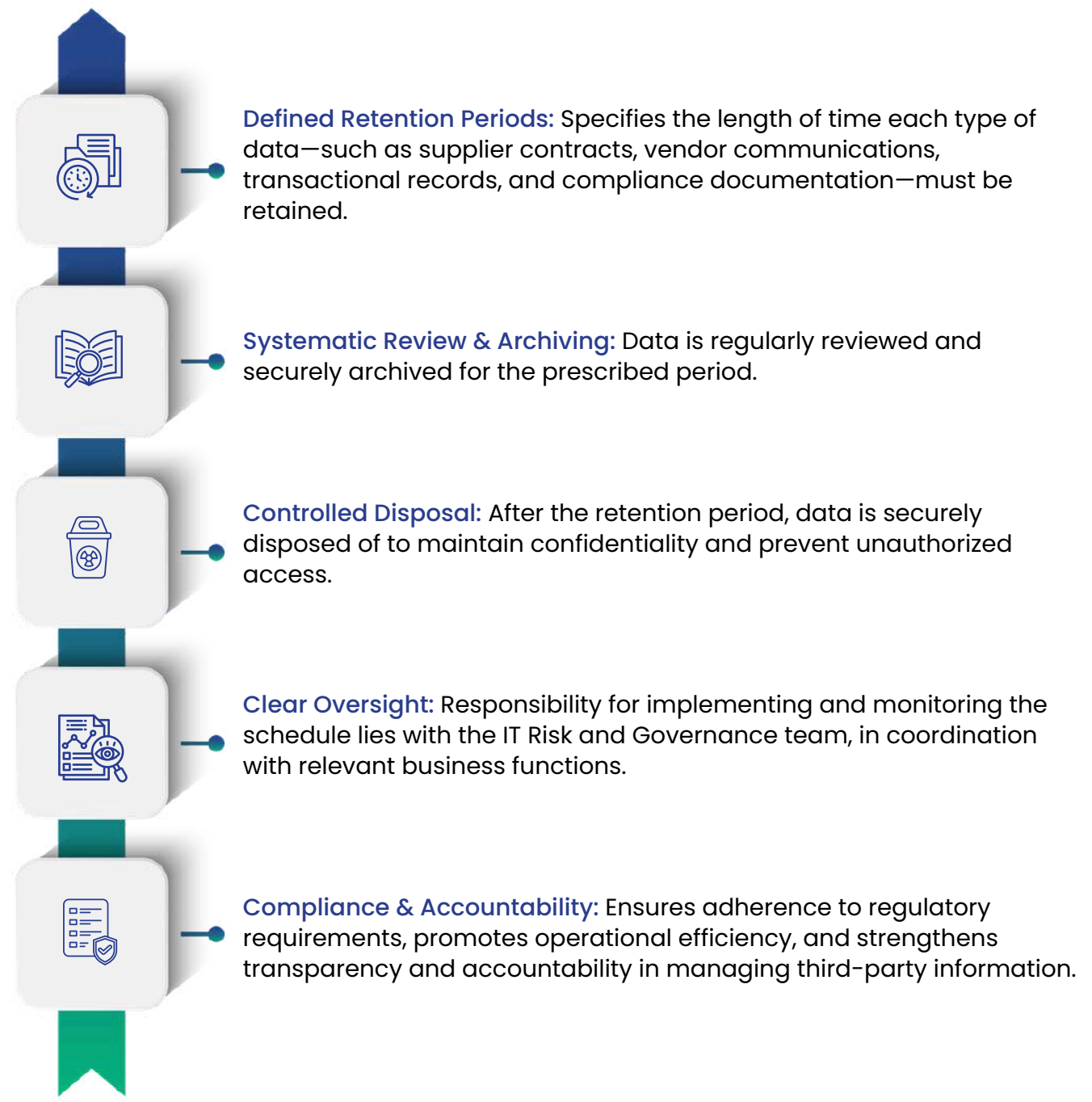


DATA RESPONSIBILITY

GRI 418

Structured Data Retention Practices (GRI 418-1)

EPPL maintains a formalized records retention schedule to ensure that all third-party data is managed responsibly and in compliance with legal, regulatory, and operational requirements. Key features of this practice include:



Data Retention and Compliance:

| | 2023 | 2024 | 2025 |
|---------------------------|------|------|------|
| Data Retention Compliance | 100% | 100% | 100% |

Protection of Third-Party and Customer Data (GRI 418-1)

EPPL has established comprehensive measures to safeguard sensitive third-party and customer information across all operations. Access to this data is carefully controlled, granted only to personnel with a clear business need, and reinforced through ongoing training on confidentiality and secure handling practices. Physical safeguards, such as secure facilities, monitored storage areas, and controlled server rooms, complement digital protections including encryption, multi-factor authentication, network security, and endpoint monitoring. All interactions with sensitive data are logged and reviewed regularly, while data shared with external partners is transmitted through secure channels and governed by contractual agreements. Together, these practices strengthen the security and integrity of third-party and customer information, supporting operational resilience, stakeholder trust, and overall compliance.

Access Control & Confidentiality Governance (GRI 418-1)

Access to information is controlled through a robust role-based system that ensures employees only interact with data relevant to their responsibilities. This structured access management reduces exposure to risks, maintains traceability, and creates clear accountability at every level.

Strengthened by:

- Role-based access controls (RBAC)
- Confidentiality requirements integrated into employment terms
- Periodic communication reinforcing responsible data handling

Cybersecurity Safeguards & IT Risk Assessments (GRI 418-1)

To stay ahead of emerging threats, EPPL carries out regular IT risk assessments that evaluate system vulnerabilities, digital behaviours, and potential cybersecurity exposures. Insights from these assessments inform updates to our security protocols and guide investments in firewall protection, endpoint security, network monitoring, and controlled device usage.

Our layered defence system includes:

- Firewall and network protection
- Endpoint security controls
- Continuous monitoring mechanisms
- Controlled device and access usage



DATA RESPONSIBILITY

GRI 418

Backup Systems & Disaster Recovery Protocols (GRI 418-1)

Recognising the importance of preparedness, EPPL maintains strong backup and disaster recovery systems that enable rapid restoration of essential data in case of disruption. Backups are performed at defined intervals, stored securely, and periodically tested for integrity and functionality.

Core continuity measures include:

- Scheduled data backups
- Secure offsite storage
- Periodic DR testing cycles
- Integration with business continuity planning

Managing Information Security Incidents (GRI 418-1)

EPPL has implemented a structured Incident Response Plan to detect, respond to, and mitigate breaches of confidential information, protecting both operations and stakeholders. The plan covers all systems, networks, and data repositories containing sensitive employee, customer, supplier, or operational information.

- **Early Detection:** Continuous monitoring, intrusion detection, and endpoint surveillance enable rapid identification of anomalies or unauthorized access.

- **Immediate Containment:** Upon detection, affected systems are isolated to prevent further exposure, and backup systems are activated to maintain continuity of operations.

- **Investigation & Analysis:** The IT Risk and Governance team conducts root cause analysis, evaluates the scope of the breach, documents findings, and implements corrective actions.

- **Stakeholder Communication:** Senior management and, where required, affected parties or regulatory authorities are promptly informed, ensuring transparency and compliance.

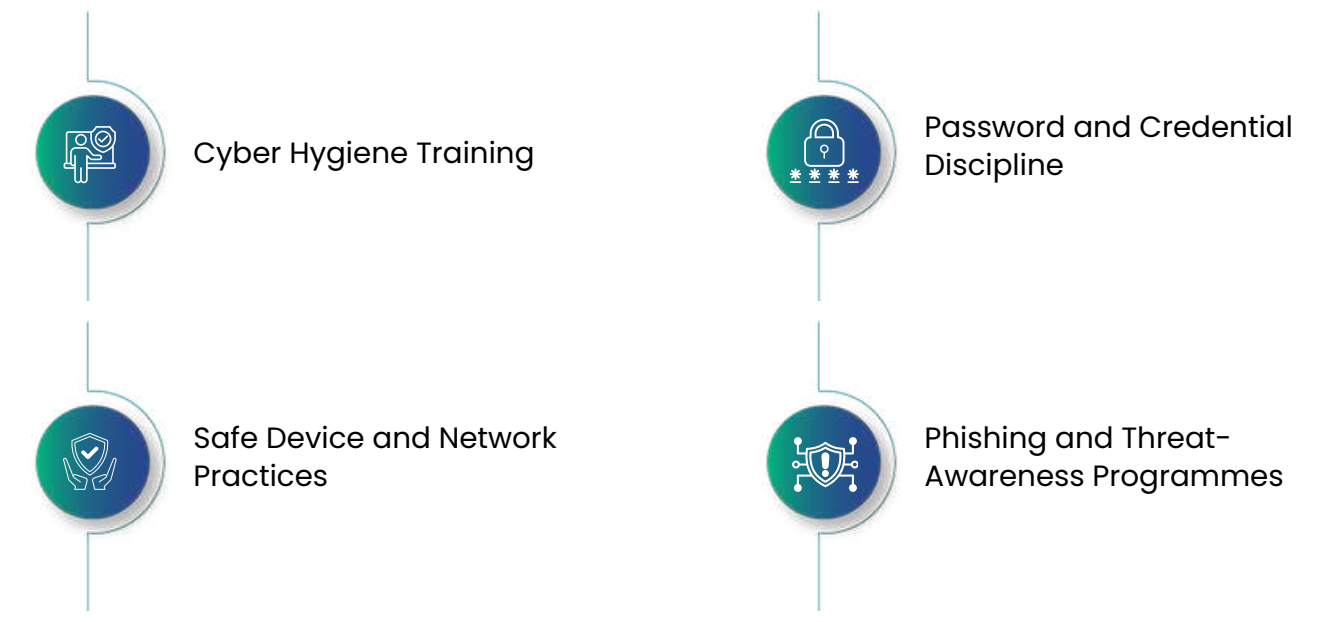
- **Recovery & Prevention:** Systems are restored using verified backups, and security policies, controls, and procedures are updated to prevent recurrence. Lessons learned inform ongoing staff training and awareness programs to strengthen overall digital security practices.

- **Oversight & Accountability:** Responsibility for executing and monitoring the plan lies with the IT Risk and Governance team, reporting directly to senior management. This ensures that incident management is coordinated, effective, and fully aligned with EPPL's governance, risk management, and business continuity framework.

Workforce Awareness & Digital Security Behaviour (GRI 418-1)

Understanding that people are central to information security, EPPL invests significantly in employee awareness and behavioural training. Regular sessions on data handling, phishing prevention, password discipline, device security, and safe digital practices ensure that our workforce remains vigilant and equipped to prevent accidental breaches.

Focus areas include:



Information Security Due Diligence:

| | 2023 | 2024 | 2025 |
|---|------|------|------|
| Percentage of Risky Trading Partners Covered by Due Diligence on Information Security (%) | 100% | 100% | 100% |

Integrated Digital Governance for Long-Term Resilience (GRI 418-1)

Together, these measures create a governance environment where data security is embedded into daily operations, technological upgrades, and strategic decision-making. By integrating disciplined processes with proactive risk management, EPPL ensures that information integrity, confidentiality, and availability remain uncompromised. Our commitment to strong digital governance not only mitigates risks but also strengthens stakeholder trust and supports our transition towards more automated, technology-driven manufacturing.



DATA RESPONSIBILITY

GRI 418

Data Privacy & Consent Governance

Efficient Plastech implements a structured privacy governance mechanism to ensure that the collection, processing, sharing, and retention of personal or confidential stakeholder information is performed with explicit consent and in full compliance with applicable data protection regulations.

The company follows a privacy-by-design approach, ensuring that data-handling practices are transparent, lawful, and aligned with stakeholder expectations. All data processing activities—whether related to employees, customers, vendors, or partners—are conducted only after securing appropriate, informed consent and communicating the purpose, scope, and retention timelines clearly.

Key Elements of the Consent Governance Framework:

- Informed & Explicit Consent Protocols**
 Stakeholders are provided clear, accessible information about why their data is being collected and how it will be used. Consent is recorded through documented mechanisms such as digital forms, declarations, or contractual clauses.
- Purpose Limitation & Data Minimisation**
 Data is collected strictly for legitimate business needs. Any use beyond the initial stated purpose requires renewed consent.
- Stakeholder Rights & Transparency**
 Individuals can request access, modification, restriction, or deletion of their data. The company provides structured channels for such requests.
- Consent Tracking & Documentation**
 Automated logs and secure repositories track the source, timestamp, and terms of each consent record, ensuring complete auditability.
- Third-Party Data Sharing Controls**
 Data is shared with vendors or partners only after ensuring they meet strict privacy standards, supported by Data Processing Agreements (DPAs) and third-party consent clauses.
- Retention & Disposal Based on Consent**
 Data is retained only for the duration agreed upon and destroyed securely once the valid period expires or the stakeholder withdraws consent.
- Withdrawal & Opt-Out Mechanisms**
 Stakeholders can revoke consent at any time through defined channels, after which the company immediately ceases associated processing activities.





ENVIRONMENTAL STEWARDSHIP

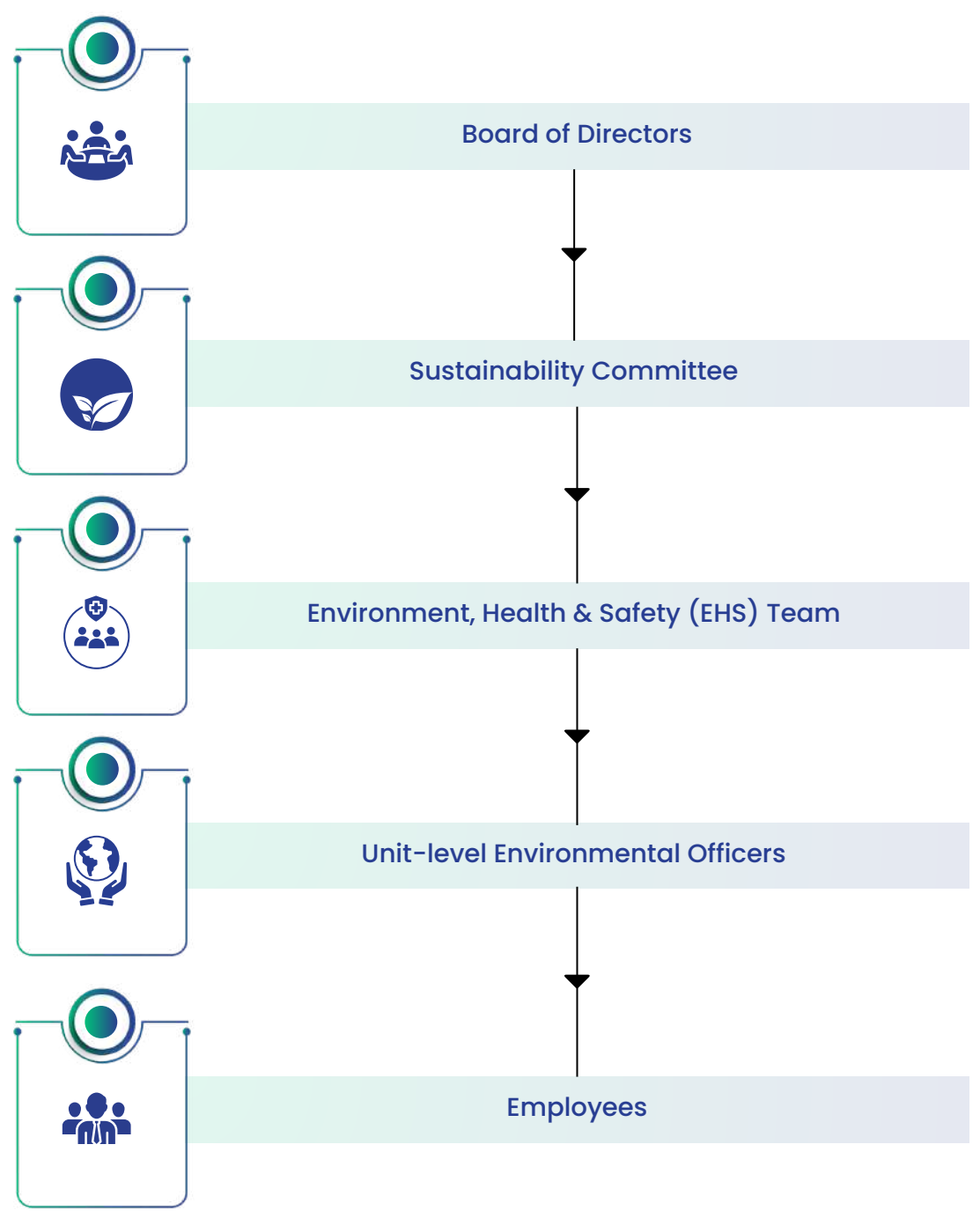




ENVIRONMENTAL RESPONSIBILITY

GRI 302, GRI 303, GRI 305, GRI 306

Environmental Governance Structure:



The company demonstrates a broad and long-term commitment to protecting the environment. This includes establishing clear policies, measurable goals, and strong governance systems that guide environmental decision-making across operations. Compliance with applicable regulations is treated as a baseline, while the organisation actively works to integrate sustainability into its overall business philosophy.

The company demonstrates a broad and long-term commitment to protecting the environment. This includes establishing clear policies, measurable goals, and strong governance systems that guide environmental decision-making across operations. Compliance with applicable regulations is treated as a baseline, while the organisation actively works to integrate sustainability into its overall business philosophy. Efficient Plastech Pvt. Ltd.'s environmental approach is guided by a structured set of policies and frameworks, ensuring consistent action, regulatory compliance, and accountability across all operations:

- Energy Efficiency & GHG Emissions**
Promotes energy optimisation and reduction of greenhouse gas emissions.
- Water Conservation**
Ensures efficient water use and responsible wastewater management.
- Material, Chemical & Waste Management**
Encourages safe handling, efficient use, and proper disposal of materials and waste.
- Accident Prevention & Air Pollution**
Minimises environmental incidents and controls air emissions from operations.
- Product Use, Life Cycle & End-of-Life**
Considers environmental impacts across the product life cycle.
- Customer/Consumer & Environmental Safety**
Ensures products are safe for users and the environment.
- Environmental Compliance & Management Systems**
Maintains compliance with environmental regulations through structured management systems.

Together, these policies provide a robust governance framework that drives operational discipline, reinforces sustainability, and demonstrates Efficient Plastech's commitment to environmentally responsible business practices.





ENVIRONMENTAL RESPONSIBILITY

GRI 302, GRI 303, GRI 305, GRI 306

ENVIRONMENTAL TARGETS

To reinforce accountability and progress, EPPL has defined high-level environmental targets:



50%
reduction
Scope 1
emissions by
2030



10%
reduction
Scope 2
emissions by
2030



10%
reduction
Scope 3
emissions by
2030



5%
reduction in
GHG intensity
by 2030



100%
Percentage of
operational
sites certified
with ISO 14001
by 2030



EMPLOYEE AWARENESS AND TRAINING

GRI 404-1, GRI 404-2

Employee Awareness and Training (GRI 404-1, GRI 404-2)

Efficient Plastech Pvt. Ltd. upholds this commitment through a comprehensive environmental management framework that combines employee awareness, resource efficiency, risk mitigation, and operational preparedness.

As part of this responsibility, the company focuses on building employee awareness and capacity. Regular training programmes are conducted to help employees understand their role in conserving energy, reducing GHG emissions, and practising responsible resource use.

Training modules cover:

- Energy-efficient machine operation, utility optimisation, and reduction of standby loads
- Awareness of GHG emission sources, reduction opportunities, & climate-related risks
- Operational best practices and responsible resource management
- Waste reduction, proper segregation, and disposal procedures
- Practical demonstrations to reinforce correct behaviour
- Sustainable procurement training for the purchase team on responsible sourcing and ESG criteria integration
- ESG awareness training for suppliers to encourage responsible environmental and social practices



These initiatives ensure environmental responsibility is embedded in daily operations and that employees actively contribute to sustainability goals.

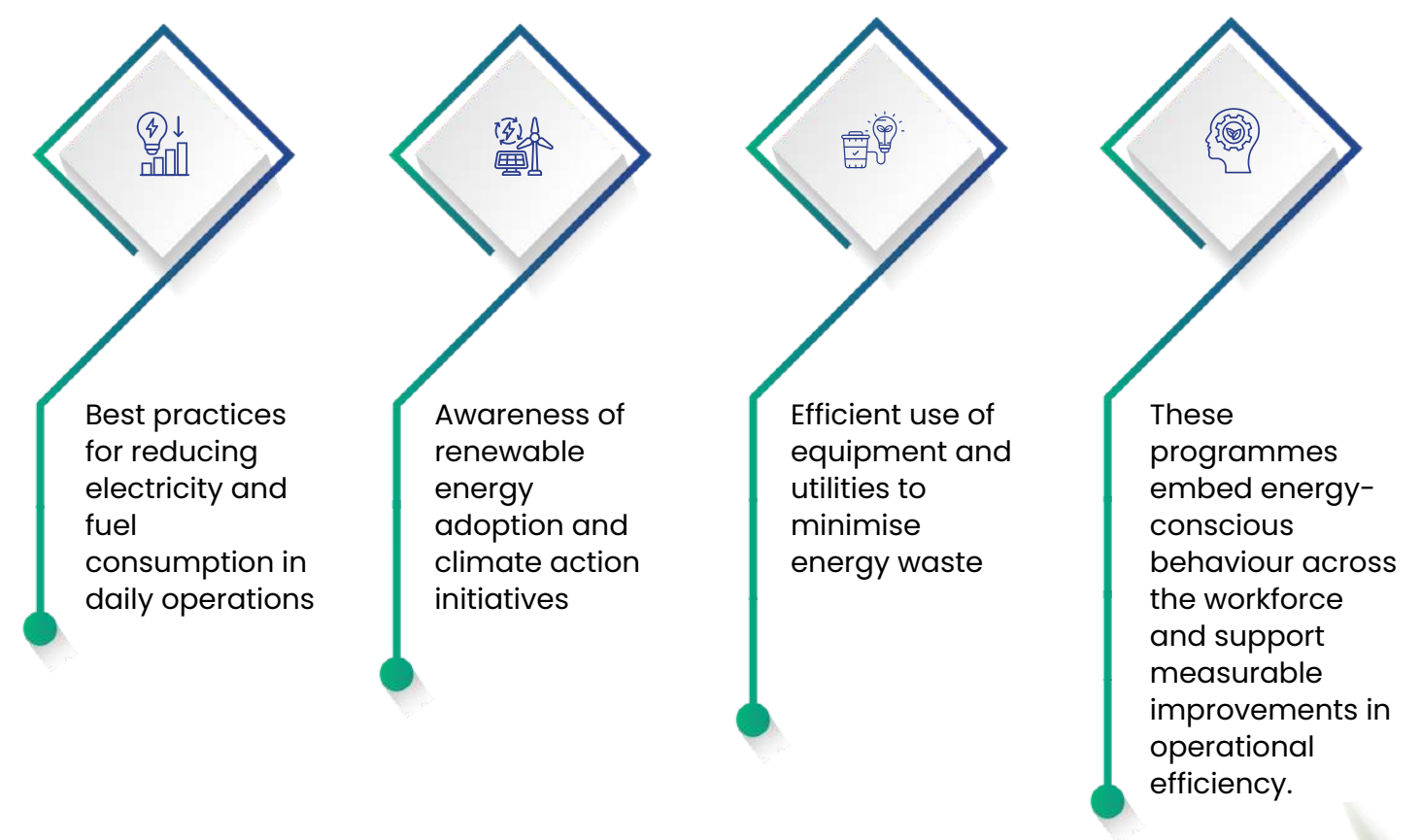
EFFICIENT ENERGY USE

GRI 302 | GRI 305

Efficient Plastech Pvt. Ltd. demonstrates a strong commitment to energy efficiency as part of its broader environmental responsibility. The Company continuously seeks to optimise energy consumption, reduce greenhouse gas (GHG) emissions, and integrate renewable energy solutions across its operations, thereby supporting sustainability, climate resilience, and operational efficiency.

Employee Awareness and Capacity Building (GRI 302-4)

A critical component of the Company's energy strategy is workforce capacity building. Employees are regularly trained to understand the importance of energy conservation, efficient operation of machinery, and their role in reducing the organisation's carbon footprint. Training initiatives focus on:





EFFICIENT ENERGY USE

GRI 302 | GRI 305

Energy and Carbon Performance Assessments (GRI 302-1, GRI 302-3, GRI 305-5)

Efficient Plastech conducts periodic energy and carbon audits across manufacturing facilities, utilities, and logistics activities to assess electricity and fuel consumption patterns. These assessments help identify energy-intensive processes, operational inefficiencies, and emission reduction opportunities.

Insights derived from audits guide process optimisation, equipment upgrades, and operational improvements, enabling continuous reduction in energy intensity and overall carbon footprint.

Greenhouse Gas Accounting and Verification Framework (GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-5)

Efficient Plastech Pvt. Ltd. maintains a structured greenhouse gas (GHG) accounting and monitoring framework aligned with the GHG Protocol Corporate Standard and ISO 14064-1:2018. Scope 2 emissions are calculated using a location-based methodology to ensure consistent and transparent representation of energy-related emissions across operations.

The organisational boundary encompasses all manufacturing, logistics, and administrative facilities under the Company's financial and operational control. A comprehensive corporate GHG inventory is updated annually using validated activity data derived from energy assessments and operational audits.

Monitoring processes are embedded within the ISO 14001 environmental management system and supported through controlled documentation, periodic data validation, and cross-functional reviews to ensure data accuracy and reliability. Management evaluations periodically review emission trends and reduction performance achieved through efficiency improvements and operational optimisation initiatives.

Independent verification practices further strengthen transparency and accountability, while future reporting cycles aim to expand product-level and value-chain emission visibility to support long-term decarbonisation objectives.

Baseline Year and Methodology (GRI 305)

Efficient Plastech Pvt. Ltd. (EPPL) has adopted 2022 as the baseline year for greenhouse gas (GHG) emissions. This baseline provides a consistent reference point for performance evaluation, year-on-year comparison, and future target setting aligned with the Company's long-term climate strategy.

EPPL quantifies its GHG emissions in accordance with the Greenhouse Gas Protocol and relevant GRI Standards. Emissions are calculated using verified activity data (fuel consumption, electricity use, production volumes, logistics data, etc.) and appropriate emission factors derived from recognised national and international sources, including government databases and industry references.

The organisational boundary is defined using the financial control approach and includes all manufacturing facilities and operational sites under EPPL's control. Internal validation mechanisms and periodic management reviews support data accuracy, transparency, and readiness for third-party assurance.



SCOPE 1 GHG EMISSIONS

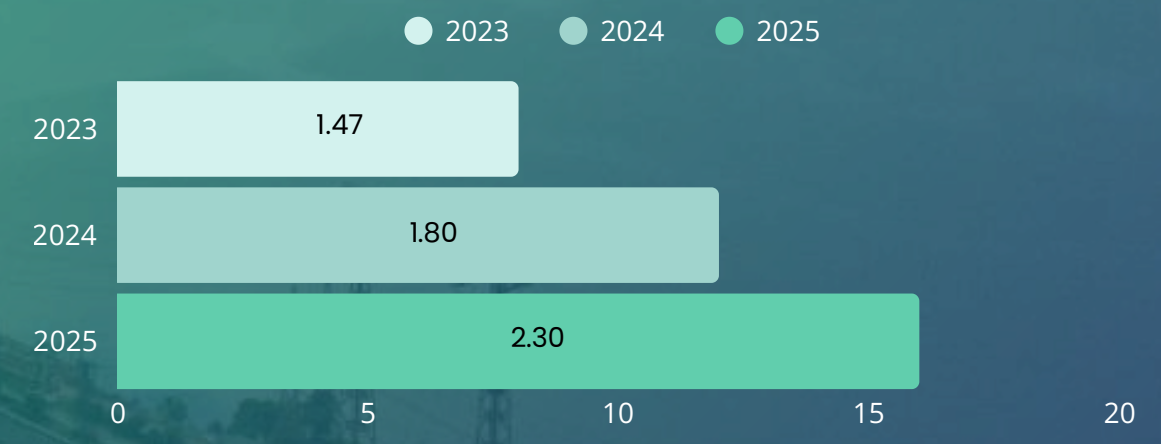
GRI 305-1

Scope 1 emissions at EPPL arise from direct sources owned or controlled by the Company. These primarily include:

- Fuel combustion in boilers, thermic fluid heaters, and generators
- Diesel consumption in company-owned vehicles
- Process-related emissions from manufacturing operations (where applicable)

As a manufacturer of rigid plastic packaging solutions, EPPL continuously monitors fuel efficiency, combustion performance, and process optimisation to reduce direct emissions. Energy recovery systems, preventive maintenance practices, and equipment upgrades contribute to lowering emission intensity across operations.

Scope 1 GHG Emissions Performance





SCOPE 2 GHG EMISSIONS

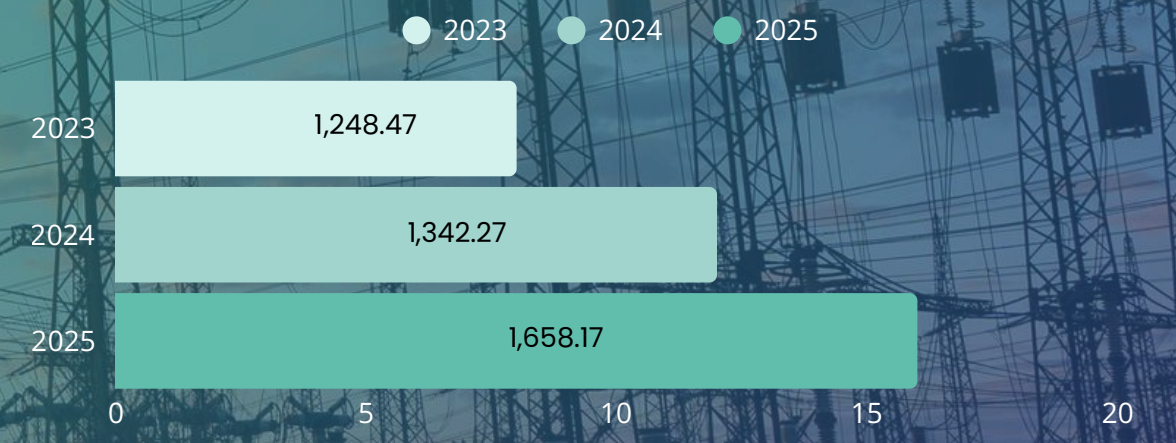
GRI 305-2

Scope 2 emissions result from purchased electricity and other imported energy used to support EPPL's manufacturing and auxiliary operations, including moulding, extrusion, utilities, and warehousing functions. Given the energy-intensive nature of polymer processing and rigid packaging manufacturing, electricity consumption forms a significant component of EPPL's operational footprint. The Company monitors both location-based and market-based emissions (where applicable) to assess performance and identify opportunities for:

- Energy efficiency improvements
- Installation of energy-efficient machinery
- Increased adoption of renewable energy
- Optimisation of load management systems

Emission trends are influenced by production volumes, equipment upgrades, and the grid emission factor applicable to operational locations.

Scope 2 GHG Emissions Performance



Emission trends are influenced by production volumes, equipment upgrades, and the grid emission factor applicable to operational locations.

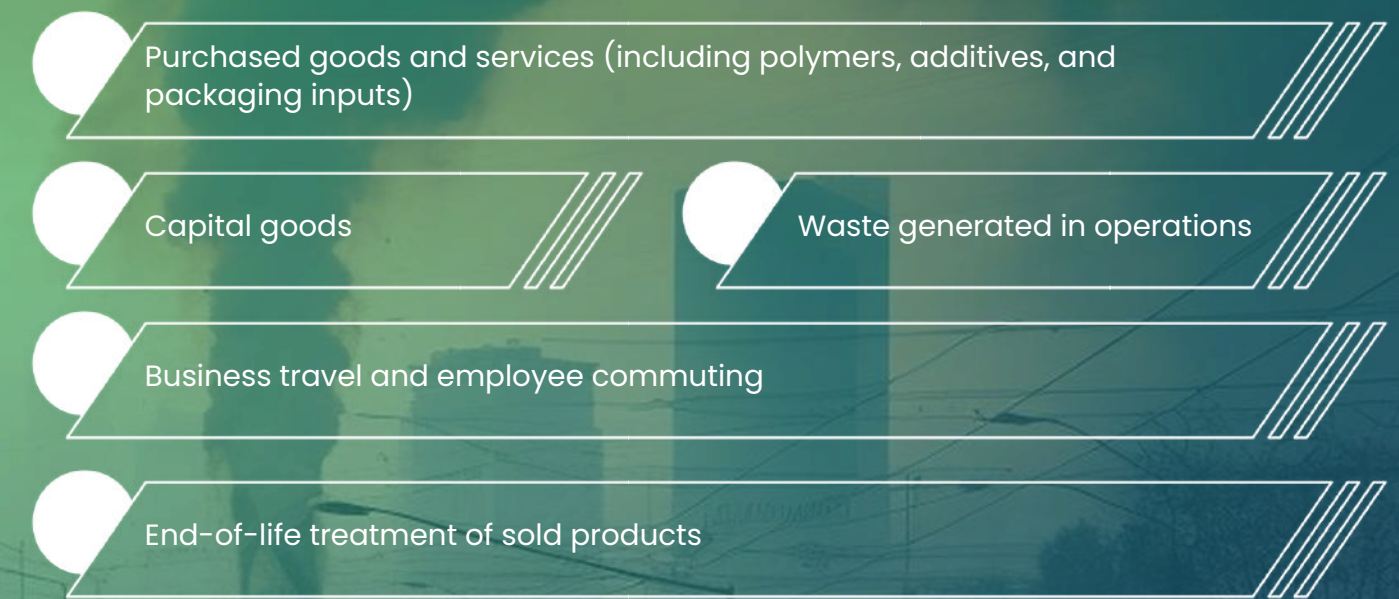
SCOPE 3 GHG EMISSIONS AND VALUE CHAIN MANAGEMENT

GRI 305-3

Scope 3 emissions represent indirect emissions occurring across EPPL’s value chain and constitute a significant share of the Company’s overall carbon footprint, particularly due to raw material procurement and downstream logistics.

EPPL follows a structured and phased approach to identifying, assessing, and managing material Scope 3 categories based on relevance, materiality, and data availability.

Key categories assessed include:



As part of its circularity and responsible sourcing strategy, EPPL engages suppliers through structured communication, ESG expectations, and data collection mechanisms to improve emission transparency and encourage decarbonisation initiatives across the supply chain. Particular focus is placed on high-impact raw materials and logistics partners.

Scope 3 GHG Emissions Performance

| Parameter | 2023 | 2024 | 2025 |
|---|---------------|---------------|-----------------|
| Purchased goods(tCO2eq) | 673.46 | 616.19 | 796.79 |
| Employee Commute | 79.48 | 127.98 | 77.34 |
| Transmission and distribution (tCO2eq) | 32.40 | 35.12 | 43.91 |
| Waste Disposal (tCO2eq) | 0.32 | 0.42 | 0.24 |
| Water Supply | 1.04 | 0.93 | 0.96 |
| Business travel and commuting (tCO2eq) | 5.52 | 4.24 | 4.53 |
| Hotel Stay | 1.89 | 1.08 | 0.88 |
| Upstream (tCO2eq) | 57.66 | 66.35 | 65.87 |
| Downstream (tCO2eq) | 13.69 | 17.36 | 31.88 |
| Total Scope 3 emissions (tCO₂e) | 865.46 | 869.68 | 1,022.40 |

EFFICIENT ENERGY USE

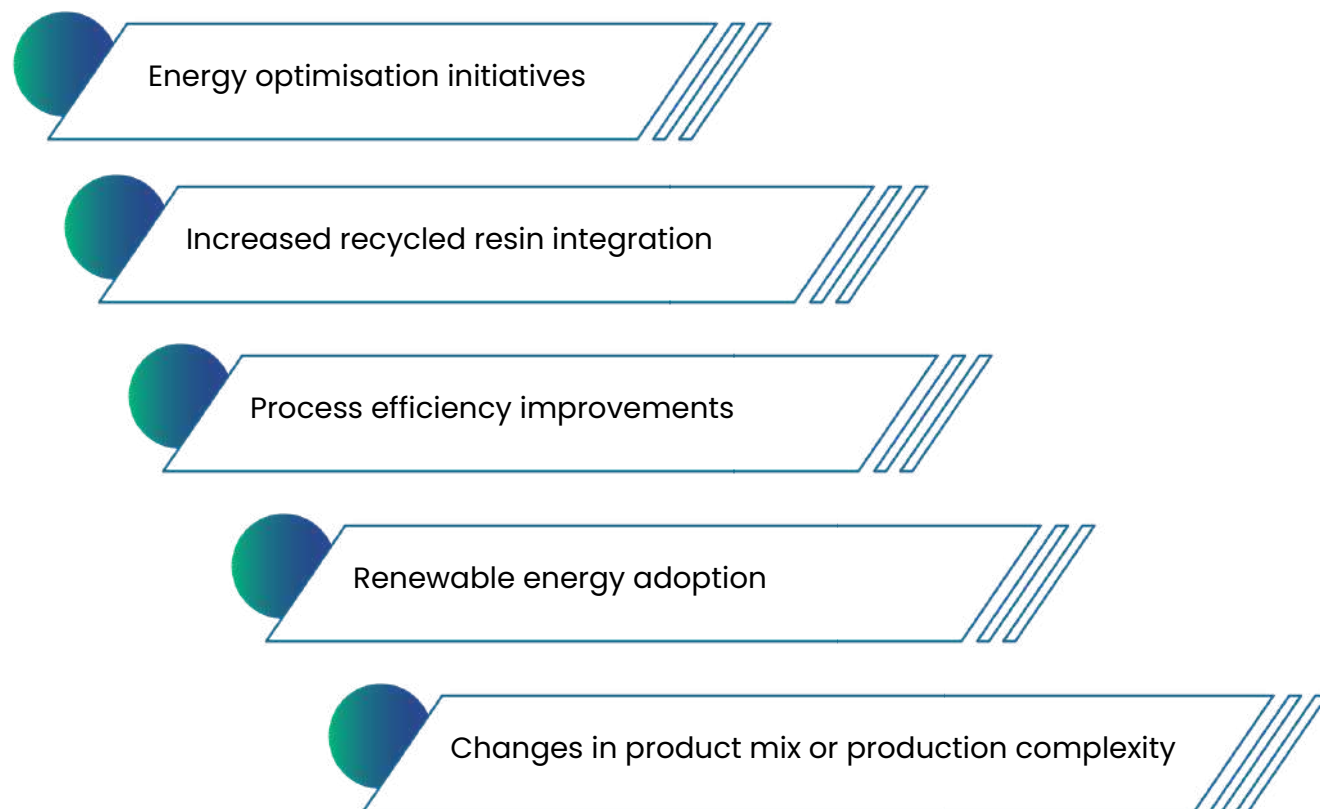
GRI 302 | GRI 305

GHG Emissions Intensity Performance (GRI 305-4)

To provide a meaningful assessment of climate performance relative to business scale, EPPL tracks GHG emissions intensity using production-based metrics aligned with manufacturing output.

For a rigid plastic packaging manufacturer, production-based intensity (tCO₂e per metric tonne of output) serves as a key performance indicator, enabling year-on-year comparison independent of business growth.

Movements in emissions intensity reflect:



GHG Emissions Intensity

| Metric | 2023 | 2024 | 2025 |
|---|------|------|------|
| GHG intensity (tCO ₂ e per MT of production) | 2.89 | 2.97 | 3.49 |

Where reductions are observed, they indicate improved operational efficiency and energy performance. Any increase, if applicable, may be attributed to changes in product mix, capacity expansion, or higher energy requirements for specialised product lines.

Energy Management Approach (GRI 302)

Efficient Plastech Pvt. Ltd. recognises energy as a critical input to its manufacturing processes, particularly in polymer processing, extrusion, moulding, and utility operations. The Company adopts a structured approach to energy management focused on operational efficiency, cost optimisation, and reduction of greenhouse gas emissions.

Energy performance is monitored across all operational units through periodic tracking of electricity and fuel consumption. Data is compiled from utility bills, metering systems, and fuel purchase records, and reviewed internally to identify improvement opportunities. The organisational boundary includes all facilities under the Company's operational control.

Energy Consumption Within the Organisation (GRI 302-1)

Energy consumed by EPPL primarily comprises:

- Purchased electricity for manufacturing and auxiliary operations
- Fuels such as diesel or other approved fuels used in boilers, generators, and process heating
- Limited fuel use for company-owned vehicles and material handling equipment

Electricity constitutes the largest share of total energy consumption due to the energy-intensive nature of plastic processing and cooling systems. The Company continuously evaluates opportunities to improve equipment efficiency, optimise load management, and reduce idle energy losses.

Energy Consumption Performance

| Parameter | 2023 | 2024 | 2025 |
|-------------------------------|-----------|-----------|-----------|
| Total energy consumption (GJ) | 6205.08 | 6724.89 | 8407.61 |
| Electricity consumption (KWH) | 17,23,635 | 18,68,026 | 23,35,449 |

Trends in energy consumption are influenced by production volumes, equipment upgrades, process optimisation initiatives, and capacity expansion where applicable.



EFFICIENT ENERGY USE

GRI 302 | GRI 305

Energy Conservation and Efficiency Management (GRI 302-1, 302-4)

Efficient Plastech Pvt. Ltd. recognises energy conservation as a key driver of operational efficiency, cost optimisation, and climate performance. Given the energy-intensive nature of rigid plastic processing, the Company adopts a systematic approach to optimise electricity and fuel consumption across extrusion, moulding, utilities, and support operations.

Energy consumption is monitored at facility level through utility meters, equipment tracking systems, and periodic internal reviews. This enables identification of high-consumption areas and supports data-driven decision-making for conservation initiatives.

Key Energy Conservation Measures

EPPL has implemented multiple initiatives to enhance energy performance, including:

- Installation of energy-efficient injection moulding and extrusion machinery
- Use of variable frequency drives (VFDs) to optimise motor load performance
- Power factor correction systems to reduce transmission losses
- LED lighting retrofits across production and administrative areas
- Preventive and predictive maintenance to sustain optimal equipment efficiency
- Optimisation of compressed air systems and reduction of leakages
- Cooling system performance reviews to minimise auxiliary energy demand
- These measures collectively contribute to lower specific energy consumption and improved operational reliability.

Renewable Energy Integration (GRI 302-1, GRI 302-4, GRI 305-5)

The Company actively invests in renewable energy solutions to reduce dependence on conventional power sources. This includes the generation and procurement of electricity from renewable sources such as solar and wind energy. Integration of renewable energy within operations supports emission reduction while strengthening long-term energy security and sustainable production practices.

| Energy | 2023 | 2024 | 2025 |
|---|------|------|------|
| Total renewable energy consumption (in KWH) | 0 | 0 | 0 |
| Renewable Energy against Total Energy (%) | 0 | 0 | 0 |

Carbon Offset and Climate Mitigation Initiatives (GRI 305-5)

In addition to operational emission reduction measures, Efficient Plastech evaluates certified carbon offset initiatives to address residual greenhouse gas emissions that cannot be immediately eliminated. These initiatives include participation in recognised environmental projects such as renewable energy generation and afforestation programmes that contribute to climate mitigation outcomes.

By complementing internal efficiency measures with externally verified environmental initiatives, the Company advances its transition toward a lower-carbon operating model while supporting broader ecosystem and climate objectives.

Energy-Efficient Technology and Equipment Upgrades (GRI 302-4)

To enhance energy performance, Efficient Plastech deploys advanced energy-efficient technologies and modern equipment designed to consume less energy compared to conventional industry systems. Preventive maintenance practices and continuous technological improvements ensure sustained reductions in energy consumption while optimising operational reliability and productivity.

Low-Carbon Transportation and Logistics Management (GRI 305-3, GRI 305-5)

Recognising transportation-related emissions as part of its value chain impact, the Company undertakes measures to improve logistics efficiency and reduce fuel consumption associated with material movement and employee mobility. Operational initiatives include optimisation of transportation routes, improved load planning, and coordination of dispatch schedules to minimise travel distances and idle time.

Efficient Plastech also promotes the adoption of fuel-efficient vehicles, shared transportation practices, and engagement with logistics partners demonstrating improved environmental performance standards. These actions contribute to lowering emission intensity across transportation activities while maintaining supply chain reliability.



EFFICIENT ENERGY USE

GRI 302 | GRI 305

Operational Energy Management Practices (GRI 302-4)

Daily operational practices complement technological and strategic initiatives. These include optimisation of lighting systems, efficient machinery scheduling, and continuous monitoring of energy performance to identify additional conservation opportunities across facilities.

Key Highlights

- Periodic energy and carbon audits to identify efficiency opportunities
- Deployment of energy-efficient machinery and upgraded technologies.
- Integration of renewable energy sources including solar and wind.
- Certified carbon offset initiatives supporting climate mitigation.
- Employee training programmes promoting energy conservation and climate awareness.
- Transportation optimisation to reduce fuel consumption and emissions.
- Continuous operational measures to reduce electricity and energy use.

Energy Intensity

| Energy | 2023 | 2024 | 2025 |
|--|-------|-------|-------|
| Energy intensity (GJ per MT of production) | 14.36 | 14.87 | 17.70 |

A reduction in energy intensity reflects the combined impact of equipment modernisation, process optimisation, and conservation initiatives. Variations, where observed, may be influenced by changes in product mix, production complexity, or capacity expansion. Regular energy audits and reviews help identify efficiency improvements and guide operational upgrades. These efforts support sustained energy conservation and improved performance across facilities.



WATER-WISE OPERATIONS

GRI 303

Efficient Plastech Pvt. Ltd. follows a structured approach to managing water responsibly across its operations. The company focuses on conserving resources, improving efficiency, and strengthening long-term water resilience. Daily processes are regularly reviewed to reduce freshwater intake, while employees are encouraged to adopt mindful consumption habits through awareness sessions and operational guidance.

Water Consumption (GRI 303-3, GRI 303-5)

Efficient Plastech Pvt. Ltd. recognises water as a critical operational resource in polymer processing, cooling systems, cleaning activities, and utility functions. The Company follows a structured monitoring framework to track water withdrawal, consumption, recycling, and discharge across all facilities under its operational control.

Water is primarily sourced through authorised industrial supply networks and approved groundwater extraction, where applicable. Consumption data is compiled from calibrated flow meters, utility bills, and internal monitoring systems. Periodic reviews are conducted to assess usage patterns, identify high-consumption areas, and implement corrective efficiency measures.

Water consumption levels are influenced by production volumes, cooling requirements, product mix, and seasonal climatic conditions. Through process optimisation, recycling initiatives, cooling system efficiency improvements, and rainwater harvesting integration, the Company works to reduce freshwater dependency and strengthen long-term water resilience.

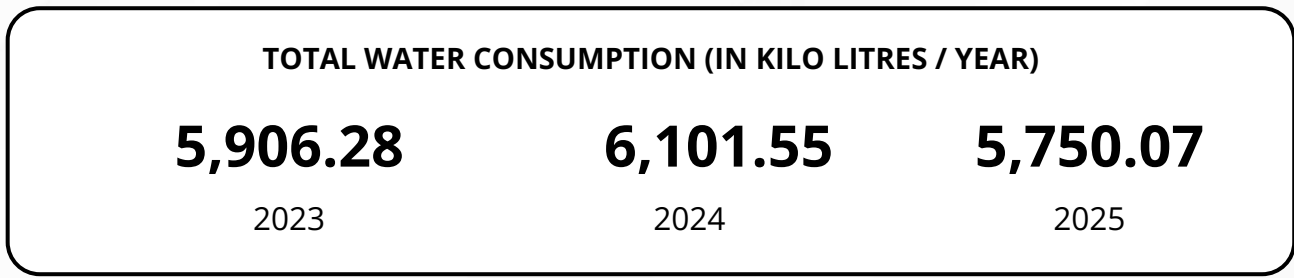


Water stewardship at Efficient Plastech is driven by efficient use, continuous monitoring, and a commitment to long-term resilience.

WATER-WISE OPERATIONS

GRI 303

Water Performance



Water consumption represents the volume of water withdrawn minus water discharged back to authorised systems. Variations across reporting periods may reflect changes in operational scale, infrastructure upgrades, and efficiency improvements. The Company remains committed to responsible water stewardship by integrating conservation technologies, recycling systems, risk-based water planning, and employee awareness initiatives into its daily operations.

Water Risk Assessment and Resilience Planning (GRI 303-1)

Efficient Plastech Pvt. Ltd. periodically evaluates water-related risks associated with its operational locations to strengthen long-term resource security and environmental resilience. The assessment process considers regional water availability, seasonal variability, groundwater dependence, and potential operational exposure arising from water stress conditions.

Site-level reviews analyse local watershed characteristics and evolving climatic patterns to understand potential impacts on manufacturing continuity and surrounding ecosystems. Insights derived from these evaluations support informed decision-making related to water conservation planning, efficiency improvements, and responsible withdrawal management.

The outcomes of these assessments are integrated into operational planning and infrastructure improvements, enabling proactive mitigation of water scarcity risks while supporting sustainable production and responsible water stewardship across facilities.

Enhancing Water Efficiency (GRI 303-1, GRI 303-3)

Water efficiency is improved by introducing systems and equipment that reduce overall demand, particularly in high-use areas such as dyeing, cleaning, and cooling operations. Technologies that enable internal recycling and reuse of water are progressively implemented, allowing reclaimed water to be redirected for suitable purposes, including:



These measures help the company lower freshwater dependency and integrate circular water practices into its operations.

Wastewater Management & Reuse (GRI 303-2, GRI 303-3)

To protect natural resources and reduce reliance on external water sources, Efficient Plastech operates wastewater treatment systems that ensure used water is responsibly managed. Treated water is reused where appropriate for non-process needs, and effluent quality is regularly assessed to meet regulatory standards and internal environmental benchmarks. Rainwater harvesting structures complement these efforts, capturing seasonal rainfall and supporting groundwater recharge, especially during monsoon months.

Measures to protect underlying groundwater include careful chemical handling, secure storage, proper drainage management, and routine monitoring to detect potential contamination risks early.

Efficient Plastech Pvt. Ltd. has progressively integrated rainwater harvesting infrastructure across its operational facilities to strengthen water resilience and optimise resource utilisation. Structured collection systems capture rooftop and surface runoff during the monsoon season, directing it into designated storage tanks and recharge structures for controlled use within the premises.

The harvested rainwater is channelled for suitable non-potable applications, including utility operations and cooling systems, thereby reducing dependence on external freshwater sources. By incorporating rainwater into routine operational processes, the Company enhances resource efficiency while contributing to responsible water stewardship and reduced pressure on local water ecosystems.



WATER-WISE OPERATIONS

GRI 303

Water Management:

| WATER INTENSITY (TOTAL WATER CONSUMPTION (KL) / TONNE OF PRODUCTION) | | |
|--|--------------|--------------|
| 13.67 | 13.49 | 12.10 |
| 2023 | 2024 | 2025 |

| TOTAL WATER RECYCLED AND REUSED (IN KILO LITRES / YEAR) | | |
|---|-------------|-------------|
| 0.274 | 0.29 | 0.30 |
| 2023 | 2024 | 2025 |

Cooling System Optimization (GRI 303-1, GRI 303-3)

Cooling operations are a priority for water conservation. The company adopts closed-loop or reduced-water cooling technologies that significantly reduce consumption compared to conventional methods. Equipment and processes are periodically reviewed to ensure optimal performance and resource efficiency.

Monitoring, Audits & Continuous Improvement (GRI 303-4, GRI 303-5)

Water audits are conducted to examine consumption patterns, identify inefficiencies, and guide improvement initiatives. These audits help the company maintain long-term water-use efficiency and drive continuous enhancement of operational practices.

Employee Training & Engagement (GRI 303-1, GRI 303-3)

Employees receive practical training on water-wise practices, safe handling of systems, pollution prevention, and everyday behaviours that support sustainable water management. By combining technology upgrades, efficient systems, responsible reuse, continuous monitoring, and employee involvement, Efficient Plastech strengthens its commitment to water-efficient and environmentally conscious operations.

RESOURCE EFFICIENCY

GRI 301| GRI 302| GRI 303| GRI 306| GRI 308

Efficient Plastech Pvt. Ltd. adopts a structured and forward-looking approach to resource efficiency, recognising that responsible material management is central to reducing environmental impacts and improving operational performance. Material-efficiency principles are embedded across production planning, machine operations, procurement, and long-term development strategies, ensuring that every stage of the value chain contributes to waste reduction and sustainability outcomes.

Raw Material Optimization (GRI 301-1, GRI 301-2)

The company follows a systematic approach to raw material optimisation, starting with accurate demand forecasting and batch-wise planning that ensures precise allocation for each production order. Advanced process controls, including automated dosing systems and real-time monitoring, maintain consistent material flow and prevent overuse or spillage. Production teams are trained to operate moulding machines at optimal settings, aligning melt temperature, pressure, and cycle times to achieve maximum yield. Product design assessments are also conducted periodically for high-volume SKUs. Engineering teams identify opportunities to reduce material thickness, incorporate lightweighting, or switch to alternative polymer blends, delivering equal performance with lower material intensity. These initiatives directly support reductions in virgin plastic consumption while maintaining product durability and functional integrity.

Key practices in material optimisation include:

- Automated dosing and real-time monitoring
- High-volume SKU design reviews for lightweighting
- Optimization of machine settings for maximum yield

Recycling of Internal Waste (GRI 306-3, GRI 306-4, GRI 306-5)

A core part of Efficient Plastech's resource-conservation strategy is the recycling of internal production waste. Scrap from start-up adjustments, trimming, rejected mouldings, or process interruptions is segregated at source and directed to dedicated regrind units. Strict SOPs ensure that reprocessed material is blended in controlled ratios, preserving product quality and reducing dependence on fresh raw materials. Digital logs track scrap volumes, regrind usage, and machine-specific waste patterns. These insights enable quality and production teams to identify repeat deviations and implement corrective actions. By maintaining clean recycling cycles and avoiding contamination, the company ensures circular material flows remain consistent and safe for performance.

RESOURCE EFFICIENCY

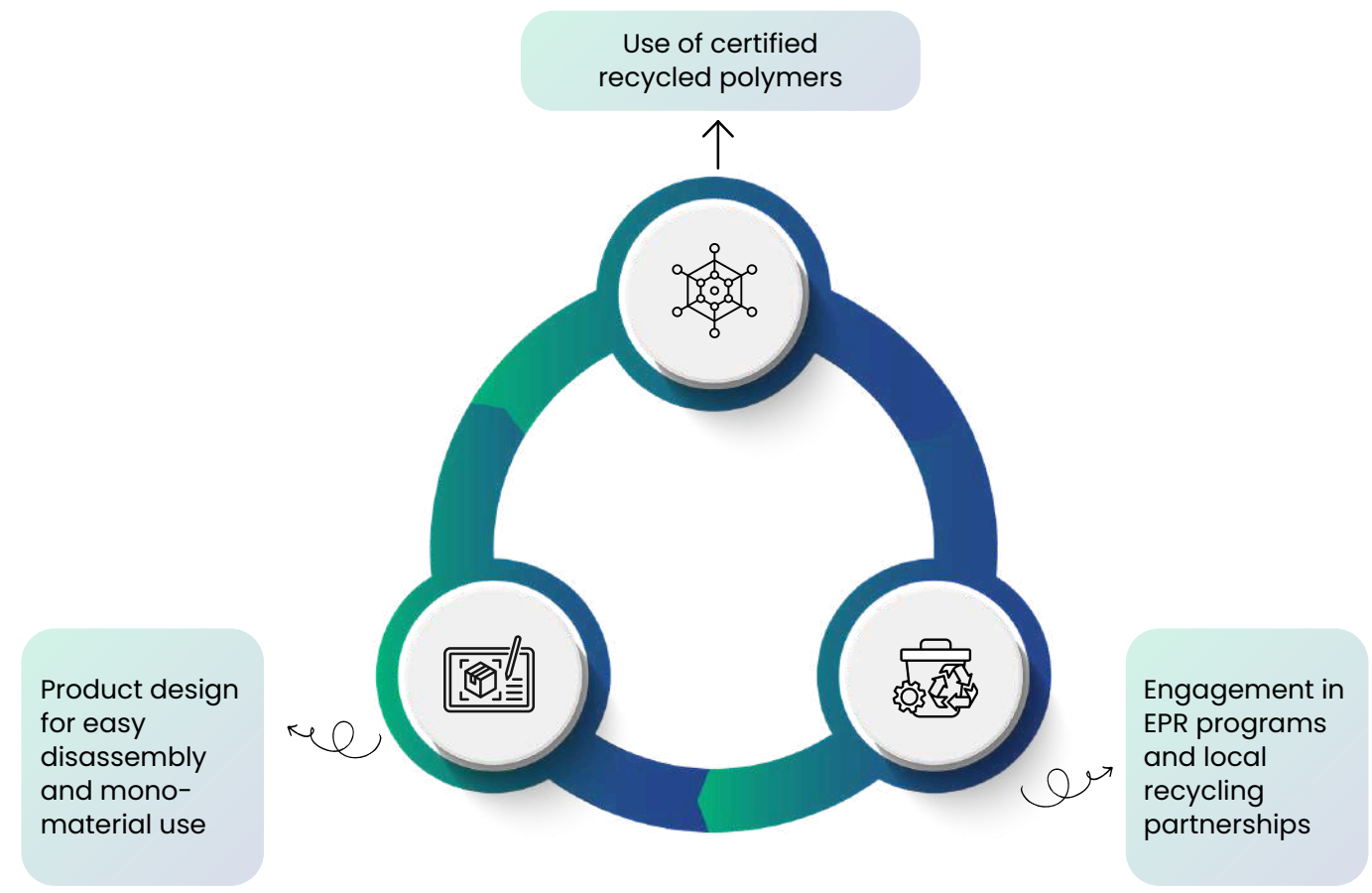
GRI 301| GRI 302| GRI 303| GRI 306| GRI 308

Advancing Circularity Across the Value Chain (GRI 301-2)

Efficient Plastech embeds circularity principles by rethinking material sourcing, usage, and reintegration. Supplier collaborations increase access to certified recycled polymers, and the company explores substitutes with lower environmental footprints. Customers are engaged to develop closed-loop systems, where specific product lines are designed for recyclability and post-consumer materials are collected, processed, and reincorporated into production.

Design formats are encouraged to allow easier dismantling, mono-material usage, and reduced mixing of incompatible polymers, enhancing recyclability at end-of-life. Circularity initiatives also include partnerships with local recyclers, participation in extended producer responsibility (EPR) programs, and ongoing R&D for high-value applications of recovered materials.

Circularity highlights:



Responsible Material & Substance Management (GRI 306-3)

Efficient Plastech Pvt. Ltd. integrates responsible material selection with controlled substance management to minimise environmental impact across its production lifecycle. Alongside material optimisation initiatives, the Company evaluates the use of recyclable, low-impact, and application-appropriate alternative materials that support waste reduction while maintaining required product performance. Operational chemicals, additives, and auxiliary substances are managed through defined procedures covering identification, labelling, storage, handling, and internal transportation, supported by compatible containment systems and monitored usage practices to ensure environmental protection during routine operations. Preventive safeguards are reinforced through established emergency preparedness and response measures designed to address potential spills or leakages and enable timely containment. Periodic inspections and infrastructure controls help protect soil, groundwater, and surrounding environments. Residues requiring specialised management are segregated at source and directed to authorised treatment, recovery, or disposal channels through approved waste management partners, ensuring environmentally sound handling and minimised ecological impact.

Reducing Scrap and Wastage (GRI 306-3, GRI 306-4)

Minimising scrap and process waste is a continual priority. Root-cause analyses are conducted for scrap arising from dimensional defects, surface inconsistencies, colour mismatch, machine leakage, or handling issues, ensuring timely preventive actions. Preventive maintenance schedules reduce machine downtime, calibration drift, and abrupt stoppages, all common causes of waste in moulding operations.

Workforce capability-building is central to this effort. Machine operators receive ongoing training on optimal settings, batch handling, mould changeovers, and responsible material handling, while quality-control teams perform in-process inspections at multiple checkpoints to detect defects early and limit waste. Internal dashboards track scrap percentages by machine, material grade, and shift, providing actionable insights to improve efficiency.

Key measures to reduce scrap include:

- Preventive maintenance and machine calibration
- Operator training and quality checks
- Dashboard monitoring for targeted improvements



ATMOSPHERIC EMISSIONS & NUISANCE

GRI 305 | GRI 307

Air emissions generated from industrial activities can contribute to particulate matter, gaseous pollutants, odour, and noise impacts if not properly controlled. Efficient Plastech Pvt. Ltd. recognises its responsibility to minimise these impacts through preventive, source-level controls and structured environmental management systems. The Company adopts a proactive approach that emphasises emission reduction at the generation point, supported by engineered controls, operational discipline, and continuous monitoring.

Efficient Plastech implements systematic measures to manage atmospheric emissions and local environmental disturbances arising from its operations. Pollution prevention is prioritised through process optimisation, equipment efficiency upgrades, enclosed material handling, and clearly defined operating procedures aimed at reducing environmental nuisance within and beyond the facility boundary. Production systems are periodically reviewed to enhance combustion efficiency, limit particulate dispersion, and reduce unintended gaseous releases. Automation controls and improved housekeeping practices further support the reduction of dust, fugitive emissions, and operational disturbances.

Particulate Matter & Dust Control (GRI 305-7, GRI 305-4)

Particulate emissions generated during raw material handling and processing activities are controlled using dust-collection systems, high-efficiency filtration units, and localised extraction systems installed at key emission points. Water-sprinkling arrangements and enclosed conveying systems are used where necessary to suppress airborne dust.

Structured cleaning schedules and preventive maintenance protocols ensure that accumulated particulate matter does not become a secondary emission source. These combined measures support effective control of PM10 and PM2.5 levels.

Air Emissions and Air Quality

| Air Pollution | 2023 | 2024 | 2025 |
|--------------------------------------|------------|-------------|-------------|
| PM10 (Micro /M3) (Limit /Result) | 100/ 29.49 | 100 / 28.25 | 100 / 32.66 |
| PM2.5 (Micro /M3) (Limit /Result) | 60/19.34 | 60 /16.30 | 60 / 22.45 |

Gaseous and Fugitive Emission Management (GRI 305-1, GRI 305-2, GRI 305-4, GRI 307-1)

Efficient Plastech Pvt. Ltd. manages gaseous and fugitive emissions through a combination of engineered solutions and proactive monitoring. Gaseous emissions are controlled using scrubbers, adsorption systems, vapour-recovery units, sealed transfer mechanisms, controlled ventilation, and enclosed storage systems to minimise evaporative losses and reduce the release of volatile organic compounds. Operational adjustments, efficient fuel usage, and controlled process parameters further support the reduction of NOx, SO2, and other trace pollutants, with emphasis on containment, system integrity, and minimising off-site environmental impact. Complementing this, a structured Leak Detection and Repair (LDAR) program is implemented to enhance equipment integrity and reduce unintended releases. Critical components such as valves, pumps, connectors, compressors, and seals are periodically inspected to ensure airtight performance. Detected leaks are documented, risk-prioritised, and rectified within defined timelines, with inspection logs and corrective action tracking supporting ongoing improvement in emission control performance.

Ambient Air Quality Monitoring (GRI 305-1, GRI 305-2, GRI 305-4)

Ambient air quality within and around the facility is periodically assessed through calibrated instruments and independent evaluations. Monitoring covers parameters such as particulate matter, NOx, SO2, and other relevant pollutants. Trend analysis of monitoring results supports evaluation of control effectiveness and enables timely corrective measures where required.

Air Pollution Monitoring

| Air Pollution | 2023 | 2024 | 2025 |
|------------------------------------|------------|------------|------------|
| SOx (Micro /m3) (Limit /Result) | 80 / 24.57 | 80 / 21.72 | 80 /25.56 |
| NOx (Micro /m3) (Limit /Result) | 80/30.37 | 80 /24.42 | 80 / 20.38 |

Noise and Odour Mitigation (GRI307-1)

Noise levels are periodically measured within operational areas and at the site boundary using calibrated instruments. These assessments help ensure that sound levels remain controlled and within permissible standards.

Noise mitigation measures include acoustic enclosures, insulated equipment housings, silencers, vibration dampeners, and greenbelt development that acts as a natural sound barrier. Preventive maintenance programs ensure timely lubrication, alignment, and replacement of worn components to avoid abnormal noise generation.

Odour is managed through enclosed handling systems, controlled ventilation, and localised extraction arrangements. Storage and transfer systems for volatile materials are designed to reduce evaporative emissions and minimise off-site nuisance.

Through preventive engineering controls, structured monitoring systems, and disciplined maintenance practices, Efficient Plastech Pvt. Ltd. continues to strengthen its management of atmospheric emissions and local environmental impacts in alignment with responsible manufacturing principles.



WASTE GOVERNANCE & CIRCULAR RESOURCES

GRI 306

Efficient Plastech Pvt. Ltd. implements a structured waste governance framework built on prevention, traceability, responsible recovery, and environmentally sound disposal. The Company's approach emphasises minimising waste generation at source, improving internal material efficiency, and ensuring that all waste streams are transparently managed from origin to final treatment. Operational controls, documented procedures, and periodic performance reviews support consistent implementation across departments.

Total Waste Generated (Metric Tonnes)

| WASTE GENERATION | | |
|--|---------------|---------------|
| TOTAL WASTE GENERATED (IN METRIC TONNES) | | |
| 217.02 | 214.29 | 221.27 |
| 2023 | 2024 | 2025 |

Waste Prevention, Reuse & Resource Recovery (GRI 306-1, GRI 306-2, GRI 306-3, GRI 306-4, GRI 306-5)

Production planning and process optimisation are regularly reviewed to minimise scrap generation and material loss. Internal production rejects, where technically feasible and quality-compliant, are reprocessed and reintegrated into manufacturing cycles to reduce virgin material consumption. Reusable storage bins, pallets, and transport containers are prioritised over disposable alternatives, reducing avoidable packaging waste.

Equipment and auxiliary materials are assessed for refurbishment or repurposing before disposal. Preventive maintenance programs extend machinery life and reduce premature replacement waste. These measures collectively support internal waste reduction and improved resource productivity.

Total Waste Recovered During the Year (Metric Tonnes)

| WASTE GENERATION | | |
|---|---------------|--------------|
| TOTAL WEIGHT WASTE RE-USED (IN METRIC TONNES) | | |
| 5.352 | 22.959 | 43.69 |
| 2023 | 2024 | 2025 |

All waste streams are systematically identified and mapped according to their point of generation, physical characteristics, risk profile, and downstream treatment pathway. This structured mapping provides visibility from source through collection, storage, recovery, recycling, treatment and disposal. The mapping framework enables departments to monitor waste flow volumes, evaluate recovery efficiency, and identify opportunities for reduction or substitution. Periodic internal assessments help optimise segregation effectiveness and disposal routes, strengthening overall waste management performance.

Waste Segregation & Disposal (GRI 306-3, GRI 306-4, GRI 306-5)

Waste is segregated at source into defined categories including paper, plastics, metals, glass, organic waste, and hazardous waste. Clearly labelled collection points, designated storage areas, and controlled handling procedures reduce cross-contamination and improve recycling outcomes.

Recyclable non-hazardous materials such as packaging waste, cardboard, and plastic scrap are channelled to authorised recyclers. Organic waste streams, where applicable, are directed to composting or approved treatment facilities. Residual non-recoverable waste is disposed of through authorised municipal or certified waste management agencies.

Percentage of Waste Diverted from Landfill (%)

| WASTE GENERATION | | |
|--|------------|------------|
| % OF TOTAL WASTE FROM COMPANY OPERATIONS DIVERTED FROM LANDFILLS | | |
| 100 | 100 | 100 |
| 2023 | 2024 | 2025 |



WASTE GOVERNANCE & CIRCULAR RESOURCES

GRI 306

Hazardous Waste Control (GRI 306-2, GRI 306-3, GRI 306-4)

Hazardous waste is managed under strict identification, labelling, storage, and documentation protocols. Each hazardous waste stream is recorded with details of quantity, classification, storage location, transporter credentials, treatment method, and final disposal site to maintain full traceability.

Designated hazardous waste storage areas are equipped with secondary containment systems, spill control kits, impermeable flooring, ventilation arrangements, and clear hazard communication signage. Transport is undertaken only through authorised and licensed waste handlers, supported by manifest documentation and disposal confirmation records.

The Company actively evaluates safer chemical alternatives to reduce toxicity wherever technically feasible. Screening procedures are implemented to avoid the use of Persistent Organic Pollutants (POPs), and procurement controls support the selection of lower-impact materials.

Movement of hazardous waste across jurisdictions is strictly controlled and undertaken only when aligned with regulatory approvals and environmentally sound management practices. Tracking documentation ensures visibility of final treatment and disposal outcomes.

Total Hazardous Waste and Non-Hazardous Waste Generated (Metric Tonnes)

| WASTE GENERATION | | |
|---|--------------|--------------|
| TOTAL HAZARDOUS WASTE GENERATION (IN METRIC TONNES) | | |
| 0.020 | 0.044 | 0.020 |
| 2023 | 2024 | 2025 |

| WASTE GENERATION | | |
|---|---------------|---------------|
| TOTAL NON-HAZARDOUS WASTE GENERATION (IN METRIC TONNES) | | |
| 217.02 | 214.29 | 221.27 |
| 2023 | 2024 | 2025 |

Workforce Engagement & Waste Management Competency (GRI 306-1, GRI 306-5)

Efficient Plastech Pvt. Ltd. conducts structured training and awareness programs to reinforce responsible waste handling, segregation, and safe hazardous material management. Operational teams are educated on waste reduction, source segregation, recovery maximisation, spill response, and compliant disposal practices, with attendance and training records maintained to ensure accountability and governance.

Through structured waste stream mapping, preventive material strategies, controlled hazardous waste governance, employee engagement, and performance tracking, Efficient Plastech Pvt. Ltd. continues to strengthen its integrated waste management system while advancing circular resource efficiency principles.



ECOLOGICAL AWARENESS

GRI 307 | GRI 308

BIODIVERSITY CONSERVATION MATRIX

| % OF OPERATIONAL SITES HAVE UNDERGONE BIODIVERSITY RISK ASSESSMENTS | | |
|---|------------|------------|
| 100 | 100 | 100 |
| 2023 | 2024 | 2025 |

| COMPLAINTS RECEIVED ON BIODIVERSITY | | |
|-------------------------------------|----------|----------|
| 0 | 0 | 0 |
| 2023 | 2024 | 2025 |

Efficient Plastech promotes ecological responsibility by strengthening green spaces within and around its premises and encouraging environmentally conscious practices across the workforce.

Greenbelt development efforts focus on maintaining healthy vegetation zones that help improve local air quality, create natural buffers, and enhance the site's environmental character.

Tree plantation activities are conducted periodically, adding to biodiversity and supporting natural shade and microclimate benefits around operational areas.

To reinforce environmental stewardship, the company carries out awareness campaigns that highlight the importance of resource conservation, pollution prevention, and responsible behavior both inside and outside the workplace.

These initiatives motivate employees to participate in sustainability programs, community-driven ecological activities, and on-site green improvement efforts.

Training plays a central role in building long-term awareness. Employees receive structured guidance on environmental topics such as waste reduction, water conservation, responsible chemical handling, and broader climate-related considerations.

- Tailored climate-action sessions help employees understand how operational choices, energy use, and daily actions influence environmental outcomes.
- These training efforts strengthen ecological understanding and support the company's goals for responsible and sustainable operations.

Through this combination of green enhancement, awareness engagement, and informed employee participation, Efficient Plastech nurtures a workplace culture that values ecological care and supports continuous improvement in environmental performance.



Annual Sustainability Report 2025



PRODUCT SAFETY & RELIABILITY

GRI 416

“

Product responsibility means delivering safe, reliable, and sustainable solutions with complete transparency.

”

Product Responsibility & Customer Safety Assurance Framework (GRI 416-1, GRI 416-2)

Efficient Plastech integrates product responsibility, customer safety, and circular-design thinking across the full product lifecycle. Every stage—from material selection to end-of-life recovery—is guided by structured processes, safety standards, and transparent communication. The focus is on delivering products that are safe, durable, and environmentally responsible while ensuring users have the information they need to handle, maintain, and dispose of products safely.





PRODUCT SAFETY & RELIABILITY

GRI 416

Responsible Material Use & Safety-by-Design Principles (GRI 416-1)

The organization prioritizes safe, compliant, and environmentally aligned materials. Raw materials are screened for toxicity, recyclability, VOC levels, and compatibility with circular systems. Preference is naturally given to bio-based and recyclable materials and those free from restricted chemicals. These choices are supported by supplier declarations and internal checks that confirm every product begins with safe and approved inputs.

Products involving chemicals or additives follow strict hazard-handling and labelling requirements. Packaging carries clear hazard symbols, safety precautions, and usage instructions, while internal teams stay updated through periodic regulatory refreshers.

Examples of safety communication on packaging:



In addition to product material safety, Efficient Plastech continuously reviews the design of primary packaging to improve material efficiency and environmental performance. Packaging components that come in direct contact with products are developed with consideration for optimal material usage, ease of handling, and responsible end-of-life management. Wherever feasible, the Company works toward reducing unnecessary packaging weight and dimensions while maintaining required product protection and quality standards.

Design teams also aim to simplify packaging material composition to support easier segregation and recycling by users after product consumption. Preference is given to recyclable and compatible material formats that reduce complexity during disposal and improve recovery potential within existing recycling systems. Through these improvements, packaging solutions contribute to reduced material consumption, efficient transportation, and smoother integration into circular material flows without compromising safety or functionality.

Circular End-of-Life Guidance for Users (GRI 416-1)

Efficient Plastech provides customers with clear guidance on responsibly returning, recycling, or disposing of products. Manuals and packaging include simple instructions on material segregation, safe handling, and disassembly, helping ensure that materials are routed into appropriate recovery streams. Products are designed to minimise mixed materials, avoid permanent bonds, and use modular components, making them easier to repair, reuse, disassemble, or recycle.

To enhance end-of-life management, Efficient Plastech collaborates with third-party recyclers, collection centres, industry coalitions, and research initiatives. These partnerships strengthen recycling networks, improve recovery and remanufacturing processes, and ensure that materials and components remain in circulation, reducing reliance on virgin resources and supporting broader circularity goals.

Product Lifecycle Safety

| Product End of Life | 2023 | 2024 | 2025 |
|---|------|------|------|
| % of collected waste is recycled/co-processed through authorized recyclers. | 100 | 100 | 100 |

Customer Awareness & Safe Usage Support (GRI 416-1)

Customers are supported through user-friendly materials that explain safe handling, maintenance, and operational precautions. These include printed manuals, digital brochures, visual content, and QR-linked resources. This ensures users understand correct usage and potential risks, helping prevent misuse and extend product life.

Safety information typically covers:



Structured Response & Customer Interaction Systems (GRI 416-2)

Efficient Plastech maintains a clear customer safety response system for addressing concerns or emergencies. In case of product issues, the recall framework ensures fast communication and corrective action through defined internal escalation routes and coordination with distributors. Drills and risk reviews keep the process ready for real-world scenarios. Customers can share feedback or safety concerns through multiple channels such as helplines, email support, surveys, or service technicians. Incoming feedback is systematically reviewed and used to refine product designs and future batches.



PRODUCT SAFETY & RELIABILITY

GRI 416

Chemical Risk Evaluation & Transparency (GRI 416-1)

All substances used in products undergo a chemical-risk review to assess potential user and environmental impacts. Technical teams evaluate exposure, regulatory restrictions, environmental fate, and contact scenarios to ensure only safe chemicals are approved. Where specialized materials are involved, Safety Data Sheets (SDS) are made available, offering details on hazards, safe handling, storage, and spill management to support responsible use.

Customer Health & Safety Risk Evaluation System (GRI 416-1)

Before launch, all new or updated products go through structured safety assessments covering potential hazards, operational risks, exposure points, and material compatibility. These assessments are reviewed by technical, design, and safety teams. Post-launch, recurring evaluations track field performance, customer feedback, regulatory changes, and supply-chain updates to ensure continuous alignment with safety expectations throughout the product lifecycle.

Customer Protection Performance

Before launch, all new or updated products go through structured safety assessments covering potential hazards, operational risks, exposure points, and material compatibility. These assessments are reviewed by technical, design, and safety teams. Post-launch, recurring evaluations track field performance, customer feedback, regulatory changes, and supply-chain updates to ensure continuous alignment with safety expectations throughout the product lifecycle.

| Customer Health and Safety | 2023 | 2024 | 2025 |
|---|------|------|------|
| Customer complaint rate related to health & safety (No. of complaints / total orders) | 0 | 0 | 0 |
| % of new products/process changes undergoing formal risk assessment before approval | 0 | 0 | 0 |

Training, Capacity Building & Continuous Improvement (GRI 416-1)

Teams across procurement, design, technical departments, and customer service receive training on regulatory requirements, safe material use, circular design, and customer safety communication. This ensures everyone involved understands their responsibility in maintaining product safety and quality. Learning continues through cross-functional workshops, safety reviews, and periodic updates on new material innovations, compliance shifts, and customer expectations—keeping product responsibility practices consistently improving.





RESPONSIBLE PARTNERSHIPS

GRI 308 | GRI 414

Efficient Plastech Pvt. Ltd. (EPPL) advances responsible sourcing practices that reflect its commitment to ethical conduct, workplace responsibility, and environmental stewardship. The organisation’s Supplier Code of Conduct forms the foundation of this approach by outlining clear expectations for suppliers and promoting consistency in labour, environmental, and governance practices across the value chain. While commercial terms remain central to contractual relationships, the Code complements these by reinforcing broader expectations that promote transparency, risk awareness, and responsible behaviour throughout the supply network.

| | 2023 | 2024 | 2025 |
|---|------|------|------|
| Suppliers in Agreement with company’s Supplier Code of Conduct (in %) | 100% | 100% | 100% |

Supplier Sustainability Commitments in Contractual Requirements (GRI 308-1, GRI 414-1)

To strengthen alignment on sustainability expectations from the outset, EPPL integrates essential social and environmental clauses into supplier contracts. These provisions establish a shared understanding of responsible practices and outline expectations related to:



These commitments help suppliers recognise priority sustainability areas while encouraging collaborative risk management across the value chain.

Sustainable Procurement Policies:

EPPL’s sustainable procurement framework is guided by clearly defined policies that promote ethical sourcing, responsible supplier practices, and environmental stewardship across the supply chain.

- Labour Practices & Human Rights**
Promotes fair labour standards and protection of human rights in the supply chain.
- Environmental Responsibility in Procurement**
Encourages resource efficiency and responsible environmental practices among suppliers.
- Ethical Sourcing & Fair Trade**
Ensures transparent, compliant, and ethical sourcing practices.
- Supplier Engagement & Development**
Strengthens supplier relationships through collaboration and performance improvement.

Together, these policies strengthen supplier accountability, encourage responsible business conduct, and support the Company’s commitment to sustainable and transparent procurement practices.

Sustainable Supply Chain Management & Responsible Sourcing Practices (GRI 308-1, GRI 308-2, GRI 414-1, GRI 414-2)

EPPL adopts a structured, continuous-improvement approach to advancing sustainability across its supplier ecosystem through proactive assessments, capability-building, engagement, and performance-driven recognition mechanisms.

Periodic supplier assessments evaluate key sustainability aspects including workplace safety, labour practices, waste management, emissions, material usage, and regulatory compliance. Typically, questionnaire-based, these assessments enable suppliers to review internal controls and preventive practices while facilitating constructive dialogue on improvement opportunities.

To reinforce responsible sourcing, EPPL implements integrated capability-building for both procurement teams and suppliers. Buyers are trained to understand environmental and social risks and apply sustainability considerations during sourcing decisions. Suppliers receive targeted guidance, technical exchanges, and awareness support to strengthen operational controls and risk-management practices, ensuring alignment and continuous improvement across the value chain.



RESPONSIBLE PARTNERSHIPS

GRI 308 | GRI 414

Sustainable Procurement Training:

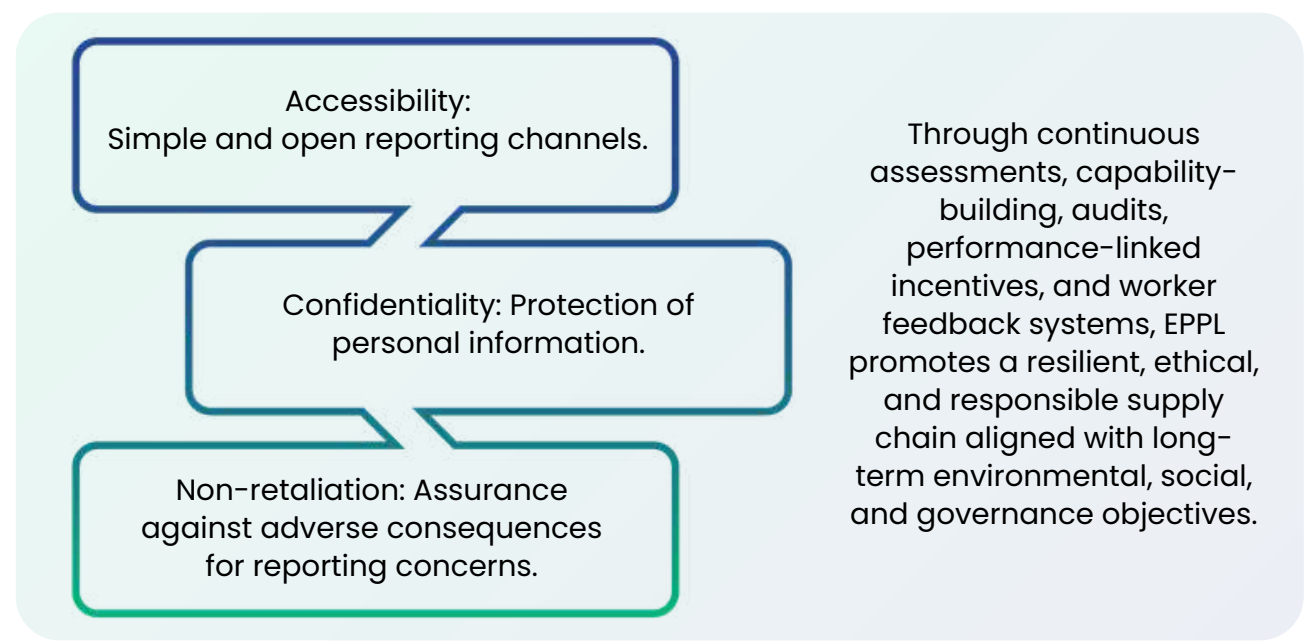
| Training | 2023 | 2024 | 2025 |
|--|------|------|------|
| % of Procurement staff Trained Sustainable Procurement | 55% | 80% | 90% |

EPPL complements assessments and training with on-site and virtual audits, conducted on an announced or need-based basis, to gain deeper insight into supplier operations. Audits include workplace observations, documentation reviews, resource-management evaluations, and personnel interactions. Findings support identification of non-conformances, emerging risks, and collaborative improvement actions.

Supplier Incentives for Sustainability Performance (GRI 308-2, GRI 414-2)

To encourage sustained progress, EPPL integrates sustainability performance considerations into ongoing supplier engagement and evaluation processes. Suppliers demonstrating consistent environmental, social, and ethical performance are recognised through a structured engagement approach embedded within procurement practices.

EPPL also values Worker Voice & Feedback Mechanisms as important tools for transparency and early identification of social or environmental risks. Accessible channels enable supplier workforces to raise concerns or provide feedback through mechanisms designed to ensure:



Key Highlights – EPPL’s Ethical Supply Chain Approach

- Structured supplier assessments to identify sustainability risks and improvement areas.
- Integrated training and capability-building for buyers and suppliers.
- On-site and virtual audits to monitor responsible practices.
- Performance-linked supplier engagement encouraging sustainability excellence.
- Worker voice and grievance mechanisms supporting transparency and early risk detection.
- Continuous improvement framework reinforcing responsible and resilient sourcing.

Responsible Supply Chain Monitoring

| Value Chain | 2023 | 2024 | 2025 |
|---|------|------|------|
| Suppliers evaluated for ESG Performance (in %) | 5 | 100 | 100 |
| % of strategic suppliers evaluated for human rights compliance | 100 | 100 | 100 |
| % of strategic suppliers evaluated for Sustainability (ESG) assessment | 63 | 100 | 100 |
| Percentage of operational sites that undergo internal audit and risk assessment concerning business ethics issues | 100 | 100 | 100 |





PEOPLE-CENTERED VALUES

GRI 2 | GRI 406 | GRI 408 | GRI 409

Governance of Social Responsibility

Efficient Plastech Pvt. Ltd. (EPPL) embeds social responsibility into its overall corporate governance framework to ensure that people, communities, and ethical conduct remain central to long-term business sustainability. The governance approach integrates oversight mechanisms, defined organisational roles, robust policies, and risk-based processes that collectively strengthen accountability across the value chain.

Board & Committee Oversight

The Company's Board provides strategic direction on social priorities, including labour practices, human rights, occupational health and safety, diversity and inclusion, and community engagement. Oversight is further supported by designated committees that periodically review performance, approve key policies, and ensure alignment with regulatory requirements and global sustainability standards.

- Committees monitor compliance with internal codes, supplier expectations, and emerging human-rights risk areas.
- ESG-related performance indicators are reviewed annually to guide improvements.

Roles & Responsibilities Across Functions

EPPL adopts a cross-functional governance model where key departments share responsibility for implementing social commitments.



HR

leads employee welfare, labour practices, grievance management, diversity initiatives, and capacity building.



HSE

manages workplace health, safety systems, hazard controls, and emergency preparedness to ensure a zero-harm culture.



Procurement

upholds ethical sourcing, supplier due-diligence processes, and compliance with human-rights expectations across the supply chain.



Operations and Administration

support policy execution, internal audits, and compliance monitoring at operational sites.



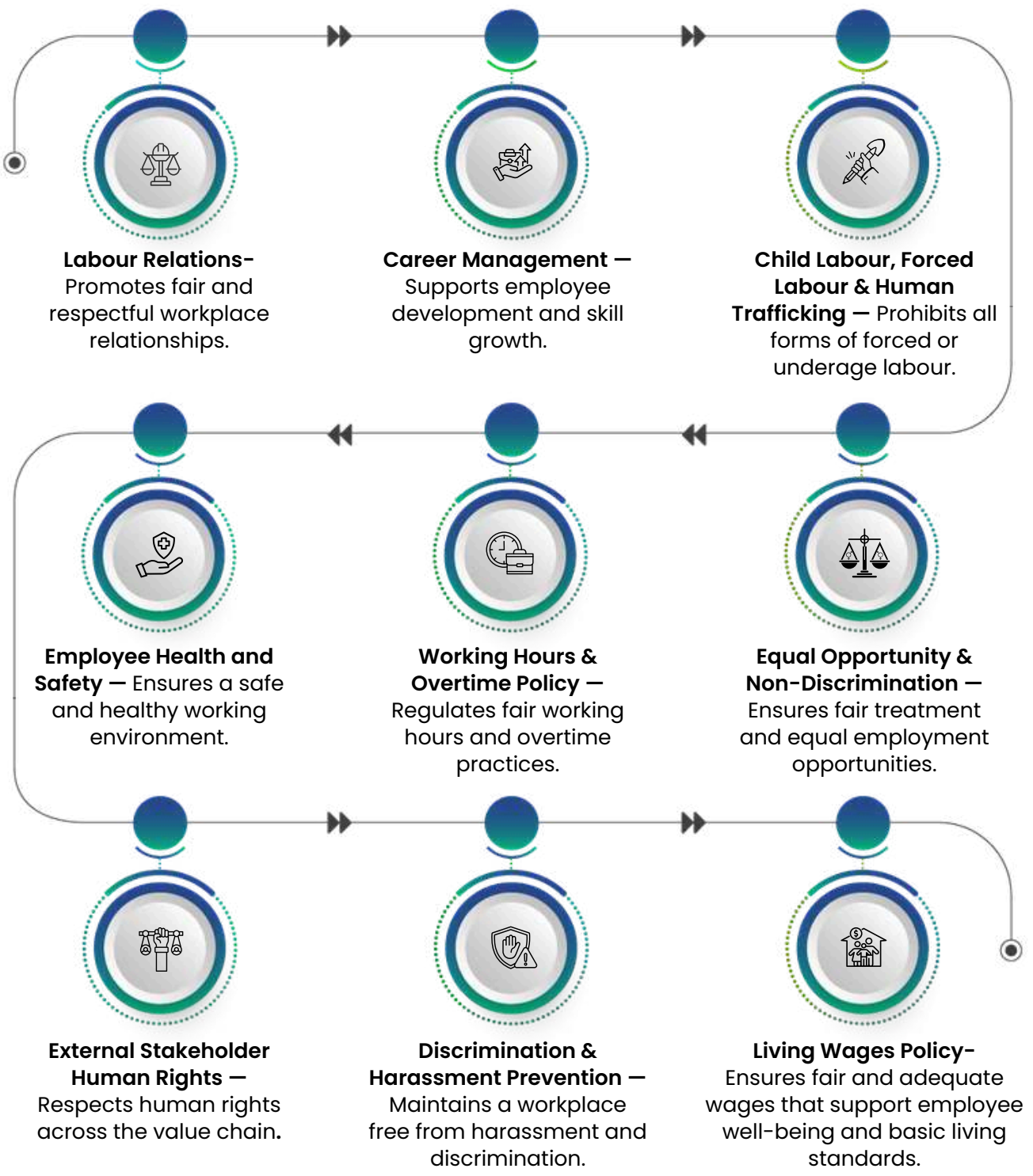


PEOPLE-CENTERED VALUES

GRI 2 | GRI 406 | GRI 408 | GRI 409

Policies Guiding Ethical and Responsible Conduct (GRI 406-1, GRI 408-1, GRI 409-1)

The Company has established a suite of policies that define expectations for employees, suppliers, contractors, and stakeholders. These include:



Policies are periodically reviewed to reflect emerging risks, regulatory updates, and stakeholder expectations.

Integration of Social Risks into Enterprise Risk Management (GRI 406-1, GRI 408-1, GRI 409-1)

Social issues form a key component of EPPL’s enterprise risk management (ERM) system. Human-rights risks, labour-related non-compliance, supply-chain vulnerabilities, workforce well-being, and safety risks are systematically assessed. The ERM framework ensures:

- Identification of potential social impacts across operations and suppliers
- Prioritisation based on severity and likelihood
- Controls to prevent, mitigate, and remedy risks
- Escalation mechanisms for issues requiring senior-level oversight

Human-Rights Due Diligence & Safeguards (GRI 406-1, GRI 408-1, GRI 409-1)

EPPL recognises the importance of safeguarding workers and communities from human-rights violations. The Company has instituted processes to ensure early detection, prevention, and resolution of risks associated with child labour, forced labour, and trafficking.

Periodic impact assessments evaluate exposure to labour-related risks in operations and extended supply chain.

- Periodic impact assessments evaluate exposure to labour-related risks in operations and extended supply chain.
- Internal controls such as age-verification, contractor audits, and supplier declarations prevent involvement in child or forced labour.

- Monitoring mechanisms ensure continuous compliance, supported by surprise checks and third-party assessments where required.
- Remediation procedures provide support to affected individuals and corrective actions for suppliers in case of identified non-compliance.

Stakeholder Consultation & External Engagement (GRI 2-29)

EPPL engages actively with workers, local communities, NGOs, civil society organisations, and regulatory bodies to strengthen social governance outcomes. Consultations help identify potential impacts, understand stakeholder concerns, and integrate feedback into policy and risk-management processes.

This approach ensures transparency, inclusiveness, and alignment with global frameworks such as the UN Guiding Principles on Business and Human Right





SOCIAL RISK & IMPACT ASSESSMENT

GRI 406 | GRI 408 | GRI 409

Efficient Plastech Pvt. Ltd. (EPPL) embraces a structured Social Risk & Impact Assessment framework to identify and mitigate social, labor-related, and human rights risks across its supply chain. This approach helps the company remain vigilant to vulnerabilities and committed to best practices, fostering long-term resilience and responsible conduct.

Scope of Assessment (GRI 406-1, GRI 408-1, GRI 409-1)

EPPL begins its assessment by mapping a broad range of potential risks beyond internal operations, including supply-chain vulnerabilities, pay and contract practices, and workplace safety at the task or process level. The framework covers supply chain risks such as child labor, forced labor, and risks linked to migrant or contract labor, enabling the company to maintain high ethical standards throughout the value chain.

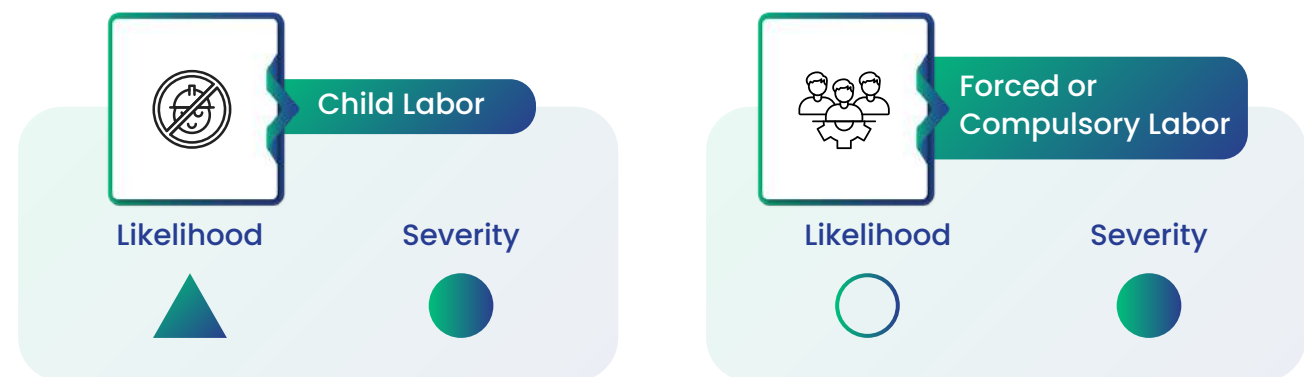
Assessment Methodology (GRI 406-1, GRI 408-1, GRI 409-1)

Assessment of Social Risks and Supply Chain Oversight

To ensure comprehensive and accurate insights, EPPL employs a combination of rigorous social audits, due diligence checks, and structured supplier reviews. Internally, worker surveys, interviews, and analysis of grievance trends help identify hidden concerns and provide a holistic view of workforce conditions. The company also engages external stakeholders—including NGOs and community representatives—to supplement internal data with independent perspectives.

Prioritization of Risks

Efficient Plastech Pvt. Ltd. assesses identified risks based on their likelihood and potential severity, with special attention to high-risk processes and vulnerable groups in the supply chain.



Symbol Legend:

- High – Critical risk requiring immediate action
- Medium – Moderate risk; requires monitoring and management
- ▲ Low – Minor risk; routine monitoring

EPPL continuously monitors the effectiveness of its social-risk controls at the supply chain level through internal reviews and performance tracking mechanisms. Periodic audits and data-driven evaluations ensure that policies remain relevant and effective in evolving operational contexts. This governance framework reinforces the company's commitment to responsible operations and sustainable social impact across the value chain.



FAIR LABOUR & HUMAN RIGHTS PRACTICES

GRI 406 | GRI 408 | GRI 409

Efficient Plastech conducts comprehensive human rights impact assessments to identify potential risks related to child labor, forced labor, and human trafficking across its operations. These assessments evaluate the severity and likelihood of adverse impacts on employees and other stakeholders, allowing the company to prioritize areas requiring mitigation. Assessments are carried out internally and, where necessary, with external support to ensure objectivity and thorough coverage.

The company actively engages with stakeholders, including employees, potentially affected groups, and relevant NGOs, to identify and address risks related to child labor, forced labor, and human trafficking. Consultations help shape preventive measures and support the development of remediation mechanisms, ensuring that the concerns of vulnerable groups, such as young or migrant workers, are taken into account.

Efficient Plastech's approach integrates ethical, equitable, and inclusive workforce management, ensuring compliance with national labor laws and international human rights principles. Policies and processes support fair treatment, safe working conditions, diversity, and respect for all employees.

Human Rights Performance

| Human Rights | 2023 | 2024 | 2025 |
|---|------|------|------|
| External Stakeholder Human Rights Impact Reporting Compliance Count (%) | 100 | 100 | 100 |
| Number of child labor incidents within the organization | 0 | 0 | 0 |
| Number of Complaints reported on Child Labour/Forced Labour / Human Trafficking | 0 | 0 | 0 |
| Number of human trafficking incidents within the organization | 0 | 0 | 0 |
| % of employees Trained on Human Rights | 100 | 100 | 100 |

Enhancing Employee Awareness and Competence (GRI 408-1)

Efficient Plastech provides targeted training programs for all employees to strengthen awareness of child labor, forced labor, and human trafficking issues. Training emphasizes employee responsibilities, reporting mechanisms, and the company's commitment to maintaining a safe, ethical, and compliant workplace. These programs are regularly updated to reflect evolving best practices and regulatory requirements.

The company also fosters inclusive and respectful workplace practices, including:

- Non-discriminatory recruitment and promotion practices ensuring merit-based evaluation and equal opportunity
- Mentorship and sponsorship programs targeted at women and underrepresented groups
- Affinity and support groups for minority and vulnerable employees
- Accessibility measures and inclusion initiatives for employees with disabilities

Recruitment Integrity and Young Worker Protection (GRI408-1)

The company maintains strict age verification procedures during recruitment to ensure that no underage individuals are employed. Verification includes checking official identification documents and confirming legal minimum working age compliance in line with local regulations. These measures are communicated clearly to all hiring personnel and candidates. For any young workers employed, Efficient Plastech implements specific safeguards to ensure their wellbeing. Measures include clear communication of working hours, orientation on workplace safety, regular health checks, and risk assessments tailored to their age. Dedicated supervision ensures a safe, supportive, and legally compliant environment for young employees.

Employee Representation and Collaborative Governance (GRI 407-1)

Efficient Plastech collaborates with employee representatives, works councils, or unions to ensure participatory governance. These forums are actively involved in discussions and agreements on:

- Working hours, overtime policies, and leave management
- Wage structures and collectively bargained benefits
- Training, career development, and internal mobility
- Policies addressing discrimination, harassment, and ethical conduct

This engagement ensures employees have meaningful input into policies affecting their work life while reinforcing accountability and trust between management and workforce.

Employee Rights and Workplace Security (GRI 403, GRI 406)

Efficient Plastech has policies in place to prevent the retention of employee identification documents. Employees retain full control over their personal IDs, and any temporary handling of such documents is accompanied by secure storage procedures and transparent access protocols to ensure safety and trust.

The company ensures that security personnel understand the appropriate scope of their responsibilities. Policies emphasize the prevention of excessive force and respect for employee freedom of movement, with training and guidance aligned with recognized international standards.

Efficient Plastech continuously monitors the effectiveness of its human rights and labor practices through internal audits, feedback mechanisms, and engagement reviews. These controls assess compliance with company policies, identify potential gaps, and track progress on mitigating risks related to child labor, forced labor, and human trafficking. Continuous improvement initiatives are implemented based on audit findings and stakeholder feedback.



OUR WORKPLACE EXPERIENCE

GRI 2 | GRI 401



Efficient Plastech Pvt. Ltd. is committed to promoting fair employment practices, employee wellbeing, and a supportive work environment. The Company implements structured policies and systems covering fair remuneration, responsible working hours, employee support programs, work flexibility, and mechanisms to understand employee feedback and continuously improve workplace conditions.

| Working Conditions | 2023 | 2024 | 2025 |
|--|------|------|------|
| Average Training Hours per employee | 0.80 | 3.02 | 6.82 |
| Percentage of Local People within the organization (%) | 61 | 72 | 75 |

Fair Remuneration and Employee Welfare (GRI 401-2)

Efficient Plastech maintains structured remuneration practices designed to ensure fair and competitive compensation for its employees. Wage levels are periodically reviewed to ensure their adequacy in relation to local economic conditions, cost of living considerations, and industry practices. Employees are also provided with clear communication regarding the remuneration framework, enabling them to understand the components of their compensation such as base salary, applicable benefits, and other financial elements. This transparent approach supports employee awareness and promotes fairness and consistency in compensation practices.

Key aspects of remuneration practices include:

- Periodic review of wage levels considering local economic conditions and industry practices.
- Transparent communication of compensation structure, including salary and benefits.

In addition, employees who perform work beyond standard working hours are provided with appropriate compensation in accordance with company policies and applicable employment terms. Additional payments or benefits are provided for overtime or atypical working hours, ensuring employees are fairly compensated for extra time dedicated to operational requirements. The Company also supports employees through initiatives that help balance professional responsibilities with personal and family commitments. Employees are provided with access to family-friendly provisions such as leave entitlements and supportive workplace practices that assist individuals with caregiving responsibilities or personal commitments.

Employee welfare support also includes:

- Healthcare support mechanisms that facilitate access to medical care when required.
- Healthcare benefits or assistance that help employees manage both work-related and non-work-related health concerns, reinforcing the Company's commitment to employee wellbeing.

Working Hours and Flexibility (GRI 2-29)

Efficient Plastech manages employee working hours through structured internal systems that support responsible scheduling and monitoring of working time. Time-tracking mechanisms and supervisory oversight help ensure that employee working hours remain within defined limits and are aligned with operational requirements. Regular review of working hours enables the Company to identify cases of overtime or irregular schedules and take appropriate actions where necessary. These measures support employee wellbeing while ensuring that operational efficiency is maintained in a responsible manner. Efficient Plastech also recognizes the importance of maintaining a balance between professional responsibilities and personal commitments. Where operationally feasible, the Company provides flexible work arrangements that allow employees to manage their schedules more effectively.

Key practices supporting work-life balance include:

- Adjusted working hours where operationally feasible.
- Shift-based flexibility to support employee needs.
- Practical scheduling measures that help employees balance work requirements with personal commitments.



OUR WORKPLACE EXPERIENCE

GRI 2 | GRI 401

Employee Engagement and Feedback (GRI 2-29)

Efficient Plastech values employee feedback as an important input for strengthening workplace practices and organizational culture. The Company conducts employee satisfaction assessments and feedback initiatives that allow employees to share their views on workplace conditions, engagement levels, and overall morale. Insights gathered through these feedback mechanisms help management better understand employee experiences and identify opportunities to enhance workplace practices and employee engagement.

These initiatives support continuous workplace improvement through:

Employee engagement mechanisms that allow employees to share their views on workplace conditions, engagement levels, and overall morale through satisfaction assessments and feedback initiatives.

Workplace improvement actions, where feedback received through employee engagement initiatives and internal discussions is reviewed to identify potential improvement areas within the organization. Where appropriate, actions are considered to address employee concerns and strengthen workplace practices.

Through continuous dialogue and responsive management approaches, Efficient Plastech aims to foster a positive work environment that supports employee wellbeing, fair treatment, and long-term organizational development.

LEARNING & CAPABILITY DEVELOPMENT

GRI 2 | GRI 404



Empowering Employees Through Continuous Learning and Growth

Efficient Plastech Pvt. Ltd. (EPPL) places strong emphasis on fostering a culture of continuous learning, skill enhancement, and long-term professional growth. The organization recognizes that employee capabilities are central to operational excellence, innovation, and sustainable business performance. EPPL's approach integrates structured training programs, performance assessment mechanisms, career development plans, and opportunities for internal mobility to strengthen both individual and organizational potential.

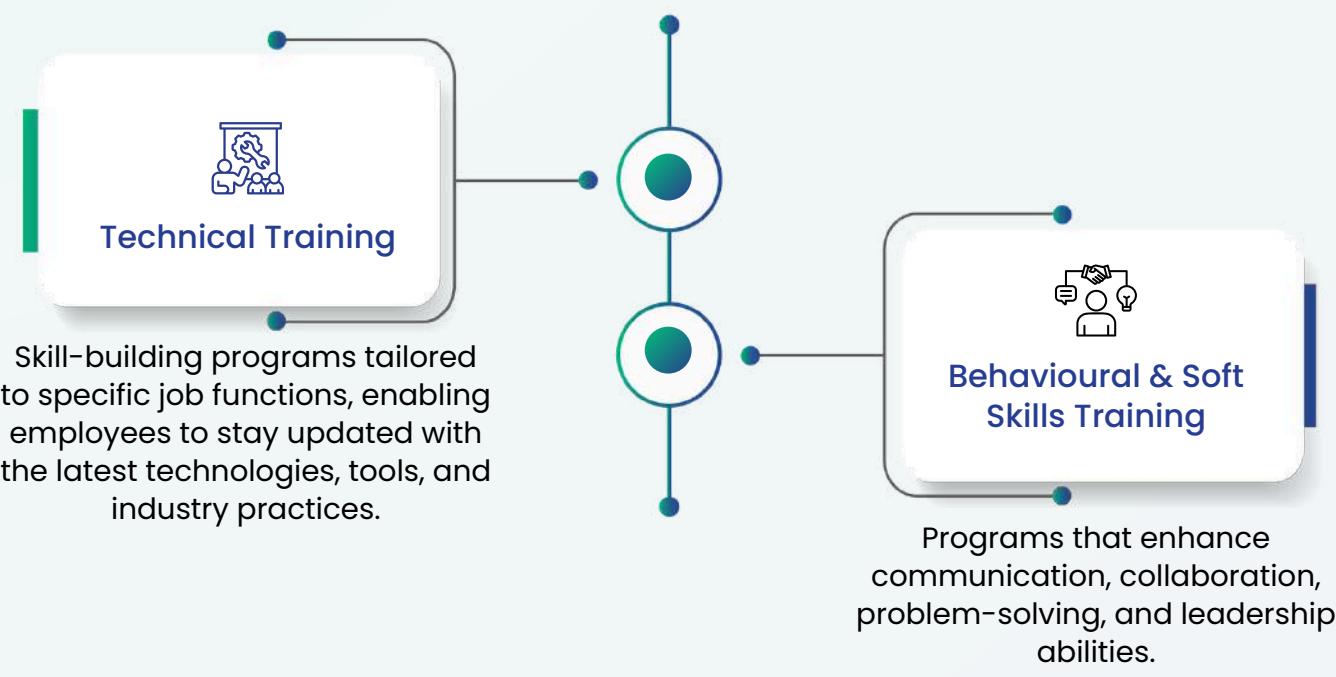


LEARNING & CAPABILITY DEVELOPMENT

GRI 2 | GRI 404

Comprehensive Training Programs (GRI 404-1, GRI 404-2)

EPPL offers a range of training programs designed to enhance technical expertise, behavioral competencies, and compliance awareness. These initiatives equip employees with the skills necessary to perform their roles effectively while ensuring adherence to workplace safety and operational standards. Key areas of focus include:



These programs are delivered through a combination of classroom sessions, on-the-job training, workshops, e-learning modules, and interactive sessions to maximize learning outcomes.

Performance Assessment & Feedback (GRI 404-3)

EPPL applies structured methods to periodically assess employee performance, enabling teams and managers to reflect on achievements, identify development needs, and recognize outstanding contributions. These assessments provide insights into individual strengths and growth areas, facilitating targeted support, mentoring, and constructive feedback. Regular performance reviews also strengthen alignment between employee goals and organizational objectives.

Career Development & Planning (GRI 404-2, GRI 404-3)

A key pillar of EPPL's workforce development philosophy is supporting employees in mapping their career journeys. Individual development plans help employees articulate short- and long-term goals, identify skill gaps, and access growth opportunities aligned with their potential. Structured guidance ensures that employees receive support in achieving professional aspirations, fostering engagement, retention, and readiness for leadership or technical progression.

Internal Mobility & Cross-Functional Exposure (GRI 404-2)

To enhance workforce versatility and agility, EPPL encourages internal mobility across departments, roles, locations, and levels. This includes:

- **Vertical Mobility:** Promotions and advancements within the organization.
- **Horizontal Mobility:** Transfers across functions at the same level to broaden expertise.
- **Geographical Mobility:** Opportunities to work at different sites or regions.
- **Transversal Mobility:** Cross-functional assignments leveraging transferable skills and encouraging cross-skilling initiatives.

These programs not only develop employee skillsets but also strengthen organizational adaptability and ensure optimal talent utilization across business operations.

Supplier & External Capability-Building

EPPL extends its learning philosophy beyond its direct workforce by engaging with suppliers and partners through capability-building initiatives. These programs help suppliers enhance operational competencies, comply with sustainability standards, and align with EPPL's broader commitment to responsible business practices.

| Career Management and Skill Development | 2023 | 2024 | 2025 |
|--|------|------|------|
| Total numbers of employees received regular performance and career development reviews (%) | 80 | 90 | 100 |
| % of People Trained on overall Career Management and Skill Development (%) | 100 | 100 | 100 |





HEALTH & SAFETY PRACTICES

GRI 403



Employee Health, Safety and Wellbeing Management (GRI 403-1, 403-6, 403-7)

Efficient Plastech Pvt. Ltd. is committed to maintaining a safe and healthy workplace by proactively identifying risks, implementing preventive measures, protecting employees from occupational hazards, and promoting overall wellbeing. The Company follows a structured approach to workplace health and safety management covering risk assessment, prevention, employee support, monitoring, and inclusion of all personnel working on-site.

OHS Performance & Coverage Highlights

| Health & Safety Incidents / Accidents | 2023 | 2024 | 2025 |
|---|------|------|------|
| No of Work-related Incidents | 0 | 0 | 0 |
| No of Fatal Incidents | 0 | 0 | 0 |
| % of operational sites an employee health & safety risk assessment has been conducted | 100% | 100% | 100% |
| Number of days lost to work-related injuries, fatalities and ill health | 0 | 0 | 0 |
| People Trained on Health & Safety (in Manhours) | 100% | 100% | 100% |

Workplace Health and Safety Risk Assessment (GRI 403-2)

Efficient Plastech conducts regular workplace health and safety risk assessments to systematically identify hazards and evaluate potential risks that may arise from operational activities. These assessments consider factors such as machinery operation, material handling, exposure to chemicals, workplace ergonomics, noise levels, and general working conditions. Identified hazards are evaluated based on their likelihood and potential impact on employee health and safety.

Risk assessments are reviewed periodically to ensure that emerging risks, operational changes, and evolving workplace conditions are adequately addressed. Based on the findings, preventive and corrective actions are defined to reduce risks, improve safety procedures, and strengthen workplace protection measures.



HEALTH & SAFETY PRACTICES

GRI 403

Preventive Safety Management and Reporting Systems (GRI 403-2, 403-5, 403-8)

Efficient Plastech Pvt. Ltd. has established structured systems to strengthen workplace safety through employee awareness, emergency preparedness, and transparent reporting mechanisms. The Company provides regular health and safety training to employees to enhance their understanding of workplace risks and safe working practices relevant to their roles. Training programs cover safe operation of machinery, proper handling of materials and chemicals, use of personal protective equipment (PPE), hazard identification, and appropriate response during emergency situations. To ensure preparedness for unexpected incidents, the Company maintains an emergency response framework designed to guide employees during situations such as fires, equipment-related accidents, injuries, chemical spills, or other operational emergencies. The framework includes defined response procedures, evacuation protocols, communication systems, and clearly assigned responsibilities to ensure timely and coordinated action during emergencies. In addition, Efficient Plastech has established accessible mechanisms that allow employees to report occupational health and safety concerns, near misses, hazards, or incidents. Employees may raise complaints or report unsafe conditions through designated internal channels. All reported concerns are

documented and reviewed, and where necessary, investigations are conducted to identify root causes. Appropriate corrective actions are implemented to address the issues and help prevent recurrence, supporting continuous improvement in workplace safety practices.

Occupational Health and Safety Capacity Building (GRI 403-5)

Employees receive regular training to enhance their understanding of occupational health and safety risks associated with their work. Training programs focus on safe operating procedures, proper handling of machinery and materials, use of personal protective equipment, hazard awareness, and emergency response practices. These initiatives help employees adopt safe working behaviors and contribute to a culture of workplace safety.

Workplace Hazard Management and Operational Safety Controls (GRI 403-2, 403-9)

Efficient Plastech Pvt. Ltd. implements structured operational controls to manage workplace hazards and ensure safe working conditions across its facilities. Operational procedures are established to control and manage the use of hazardous substances in manufacturing processes, with defined practices for safe handling, storage, and use to minimize potential exposure.

Employees working with such materials are provided with appropriate safety guidance and precautions to support safe workplace practices.

The Company also undertakes measures to manage occupational noise exposure in operational areas where machinery activities may generate elevated sound levels. Monitoring and control practices are implemented where necessary, along with appropriate safety measures to safeguard employees working in such environments. In addition, regular inspections and safety audits are conducted to ensure that equipment and machinery used in operations are functioning safely and in accordance with operational standards.

Employee Health Promotion and Wellbeing Initiatives (GRI 403-3, 403-6)

Efficient Plastech Pvt. Ltd. promotes employee wellbeing through initiatives that support physical health, ergonomic working conditions, and psychological wellbeing. The Company facilitates periodic medical check-ups to monitor employees' overall health and identify potential occupational health concerns at an early stage. Particular attention is given to employees working in operational environments where exposure to machinery, chemicals, or noise may occur, enabling timely medical advice and preventive care where required. In addition, the Company encourages ergonomic workplace practices to reduce the risk of repetitive strain injuries. Work processes and workstations are periodically reviewed to improve comfort, minimize repetitive movements, and reduce strain on muscles, tendons, and joints. Necessary adjustments to tasks and work arrangements help support employees' physical wellbeing. Efficient Plastech also promotes a supportive work environment that

encourages open communication and employee engagement. Employees are encouraged to discuss workplace challenges and concerns with supervisors or management, while supportive workplace practices and balanced work responsibilities help reduce stress and support employees' psychological wellbeing.

Occupational Health and Safety Performance Monitoring (GRI 403-9, 403-10)

Efficient Plastech continuously monitors workplace health and safety performance through inspections, risk assessments, incident reviews, and employee health monitoring activities. Findings from inspections, health check-ups, and reported incidents are evaluated to identify improvement opportunities. Corrective actions and preventive measures are implemented to strengthen workplace safety systems and maintain a safe working environment.

Contractor and Third-Party Worker Safety Management (GRI 403-7, 403-8)

Health and safety standards at Efficient Plastech apply to contractors, temporary workers, and other non-employee personnel operating on company premises. Such workers are required to follow the Company's safety requirements and operational procedures while performing their duties. Where applicable, safety briefings, risk awareness, and emergency response procedures are communicated to ensure that all individuals working on-site adhere to consistent health and safety standards.



EQUAL & FAIR OPPORTUNITY

GRI 202 | GRI 401 | GRI 405 | GRI 406 | GRI 414

Creating a Fair, Inclusive, and Opportunity-Rich Workplace

Efficient Plastech Pvt. Ltd. integrates diversity, equity, and inclusion across its workforce management practices, ensuring that employees are provided fair opportunities, respectful working conditions, and an environment that supports collaboration, professional growth, and ethical conduct. The Company maintains transparent, equitable, and inclusive workplace practices, enabling individuals from diverse backgrounds to contribute effectively to organizational success.

Diversity, Equity and Inclusion (DEI) Performance

| Indicator | 2023 | 2024 | 2025 |
|---|------|------|------|
| % of the total workforce trained on Diversity, Equity & Inclusion | 55% | 100% | 100% |
| Percentage of Minority Vulnerable/Marginalized People at Top Management level (%) | 0% | 1% | 2% |
| Number of confirmed harassment cases | 0 | 0 | 0 |
| % of the total workforce trained on discrimination and harassment | 1 | 3 | 3 |

Organisational Commitment & DEI Governance (GRI 405-1, GRI 406-1)

DEI integrated into company values, leadership accountability, and HR governance frameworks.

Responsibilities shared across HR, senior leadership, and compliance teams.

Periodic review of workforce composition, representation, and equity indicators.

Structured and transparent HR systems designed to minimise bias in recruitment, promotions, and evaluations.

Equal Opportunity & Fair Workplace Practices (GRI 404-3, GRI 406-1)

Efficient Plastech Pvt. Ltd. follows an open, merit-based recruitment process to ensure equal opportunity for all candidates. Hiring decisions are based on qualifications, professional competence, and role requirements, without discrimination on the basis of gender, age, religion, ethnicity, disability, or socio-economic background. Employees receive training on DEI, anti-harassment, and ethical workplace conduct.

- Standardized recruitment procedures and structured evaluation criteria support fairness and objectivity in candidate assessment.
- Inclusive and non-discriminatory job descriptions and recruitment communications ensure equitable access to employment opportunities for both internal and external applicants.
- Advancement and promotion decisions are based on performance, capability, and organizational needs, ensuring fairness and transparency.
- Employees are supported through training programs, knowledge-sharing initiatives, and professional development activities that enable skill enhancement and career progression across functions and levels.
- Internal policies guide managers and HR personnel in maintaining objective and inclusive practices when evaluating employee development and promotion opportunities.

Gender Equality and Pay Equity

| | 2023 | 2024 | 2025 |
|---|------|------|------|
| Gender balance at organization board (Women to Men %) | 33% | 33% | 33% |
| Gender balance at top / key management level (Women to Men %) | 25% | 33% | 33% |
| Percentage of employees from minority and/or Vulnerable group in whole organization (%) | 14% | 16% | 17% |
| % of employees Trained on Gender Equality | 75% | 75% | 80% |

- Policies and internal guidelines define acceptable behaviour and reinforce professional conduct across the organisation.
- Awareness initiatives, communication programs, and employee handbook provisions help employees understand workplace conduct expectations.
- Monitoring mechanisms and internal oversight processes support the identification and resolution of potential concerns, reinforcing a respectful workplace for all employees.



EQUAL & FAIR OPPORTUNITY

GRI 202 | GRI 401 | GRI 405 | GRI 406 | GRI 414

Equity & Fair People Practices (GRI 405-2, GRI 406-1)

Equal pay for equal work supported by transparent compensation structures.

Standardised performance appraisal tools to ensure objective and fair evaluation.

Non-discrimination policies integrated across recruitment, training, development, promotions, and daily conduct.

Zero-tolerance approach to discrimination based on gender, caste, religion, ethnicity, age, disability, or other protected characteristics.

Inclusive Culture, Awareness & Behaviour (GRI 406-1)

Organisation-wide sensitisation training on inclusion, respectful behaviour, and unconscious bias.

Internal communication campaigns reinforcing inclusivity, cultural respect, and equitable treatment.

Employee participation encouraged in committees, engagement groups, and organisational initiatives.

Activities and engagement initiatives that strengthen belonging and encourage respectful interactions.

Workforce Diversity & Inclusive Representation (GRI 405-1)

Efficient Plastech Pvt. Ltd. is committed to fostering a diverse and inclusive workforce reflecting a broad range of perspectives, skills, and experiences. The Company promotes equal opportunity employment practices and encourages participation from individuals across diverse backgrounds, including different genders, age groups, skill sets, and cultural profiles.

Efforts are made to improve gender balance across operational, technical, and leadership roles while ensuring that recruitment practices remain fair and unbiased.

Workplace practices and infrastructure are designed to support accessibility and provide reasonable accommodations for employees with disabilities.

Adapted work arrangements, accessible infrastructure, and workplace accommodations support equal participation within the organisation.

Women's Empowerment & Career Advancement (GRI 405-1)

Mentorship and capability-building programs support women's leadership pathways. The Company promotes an environment where women can contribute, develop their capabilities, and actively participate in organisational development.

Initiatives to enhance women's representation in engineering, production, and supervisory roles.

Gender-sensitive workplace infrastructure, policies, and grievance channels.

Supportive mechanisms for safety, career continuity, and long-term growth.

Skill-building initiatives, knowledge-sharing opportunities, and supportive workplace policies to strengthen professional development.

Through these initiatives, Efficient Plastech seeks to strengthen workforce diversity, promote inclusive representation, and ensure equitable opportunities for all employees.

Fair Compensation, Living Wage & Pay Equity (GRI 202-1, GRI 401-2, GRI 405-2)

Efficient Plastech Pvt. Ltd. recognises fair and equitable compensation as an essential component of responsible employment and sustainable workforce development. The Company maintains remuneration practices aimed at supporting employees' basic needs, economic security, and overall well-being, while promoting equitable and dignified working conditions across its operations.

Compensation structures are determined based on job responsibilities, experience, skills, and performance, ensuring consistency and fairness across comparable roles. Role-based salary structures and standardised pay bands promote transparency and minimise unjustified wage differentials.

Compensation frameworks are periodically assessed through structured internal reviews considering statutory wage requirements, industry pay levels, regional socio-economic conditions, and household cost considerations.

Wage levels evaluated against applicable minimum wage regulations and external wage reference indicators.

Periodic analysis ensures alignment between employee earnings and estimated cost-of-living benchmarks.



EQUAL & FAIR OPPORTUNITY

GRI 202 | GRI 401 | GRI 405 | GRI 406 | GRI 414

Compensation reviews consider inflationary trends and evolving economic conditions impacting employee livelihoods.

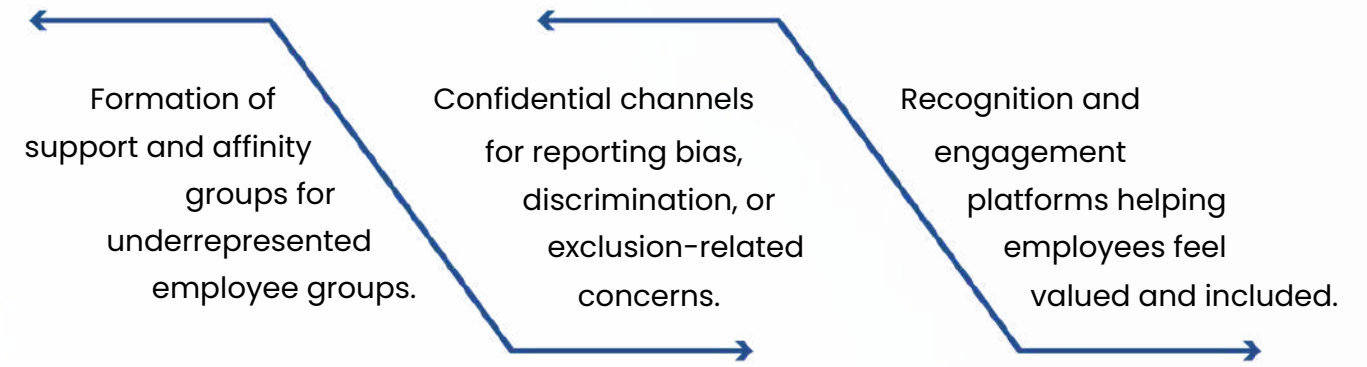
Inclusion of statutory benefits, social security provisions, and employee welfare measures contribute to overall income adequacy beyond base wages.

Suppliers and business partners are encouraged to uphold responsible wage practices, reinforcing fair labour principles across the broader value chain.

Living Wage and Pay Equity :

| Living Wages | 2023 | 2024 | 2025 |
|--|------|------|------|
| % of direct employees paid below living wage | TBD | TBD | 52% |
| % of all employees paid below living wage, including direct employees, individual contractors and dispatched workers hours | TBD | TBD | 81% |
| % of direct employees covered by a living wage benchmarking analysis | 100% | 100% | 100% |

Support Systems, Networks & Employee Communities (GRI 406-1)



In cases involving discrimination, harassment, or exclusion concerns, Efficient Plastech follows a structured internal resolution process to address issues fairly and mitigate any impact on affected employees. Complaints are reviewed by authorised HR and compliance teams, with actions taken in line with the nature and seriousness of the concern, including corrective measures, counselling, or disciplinary action. The process ensures confidential handling, clear communication with concerned individuals, and protection against retaliation. Outcomes and trends from resolved cases are periodically reviewed to assess effectiveness and strengthen preventive measures.





EQUAL & FAIR OPPORTUNITY





EMPLOYEE VOICE

GRI 2 | GRI 402| GRI 406

Worker Voice Mechanisms (GRI 402-1, 406-1)

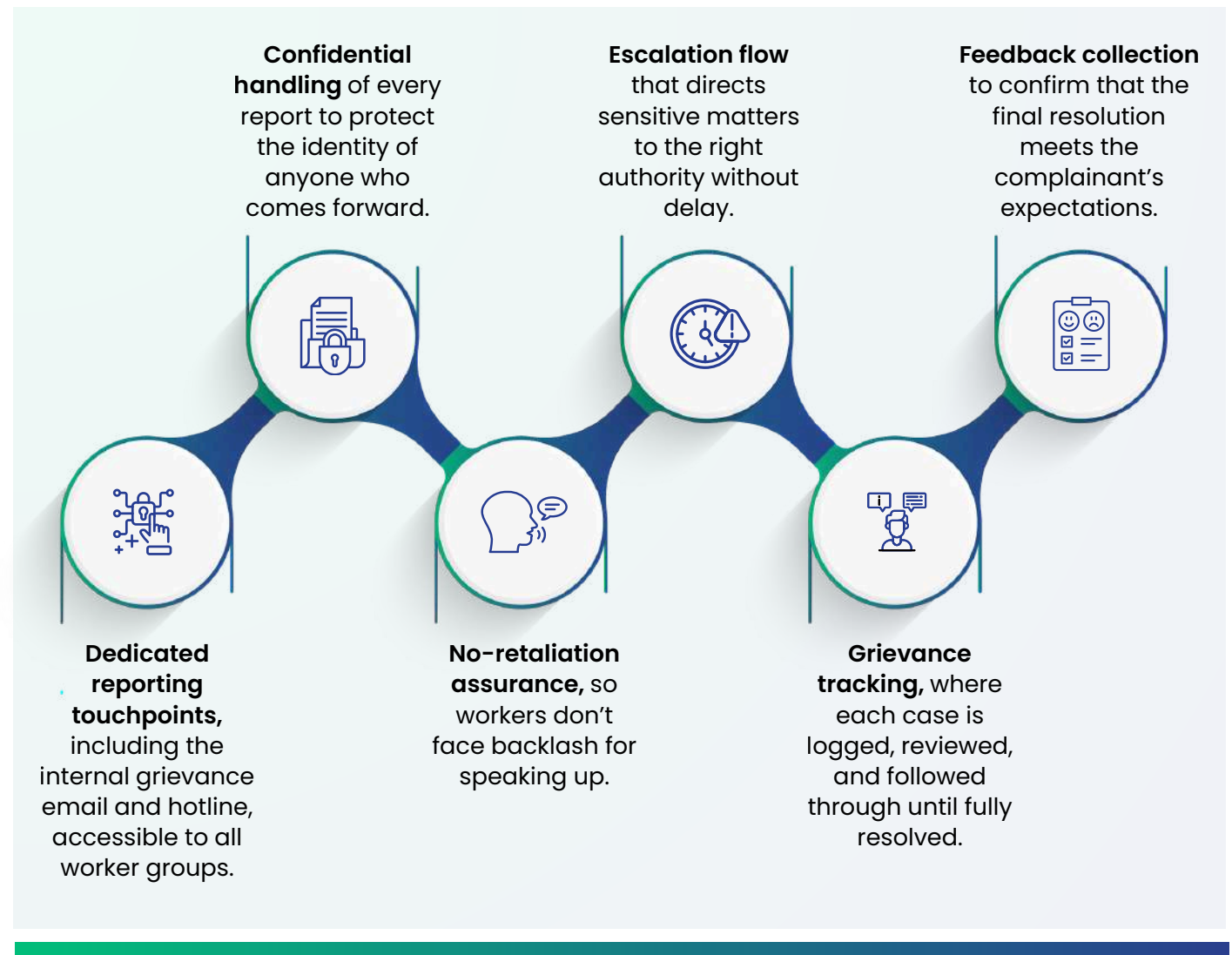
EPPL offers multiple accessible channels for employees to express concerns, share ideas, or seek support. These include confidential grievance drop-boxes, open-door access to HR, digital reporting platforms (email and online forms), anonymous submission options, and regular engagement touchpoints such as team dialogues, town halls, and staff meetings. Employee representatives and joint safety committees further amplify worker voice by creating structured routes for concerns related to operations, behaviour, or occupational health and safety. These mechanisms help surface issues early and ensure no worker feels isolated or unheard.

Grievance Redressal Framework (GRI 406-1)

At Efficient Plastech Pvt. Ltd. (EPPL), the grievance redressal system is designed to keep things transparent, safe, and easy for everyone across the workforce. Employees, contract staff, and third-party workers are briefed on the process during induction, and the reporting options stay visible through internal communication, so nobody is left guessing. The company follows a strict confidentiality approach and a solid no-retaliation stance, making sure people feel comfortable raising concerns—whether they relate to behaviour, ethics, safety, or risks linked to forced labour, child labour, or improper document handling.



How the mechanism functions at EPPL





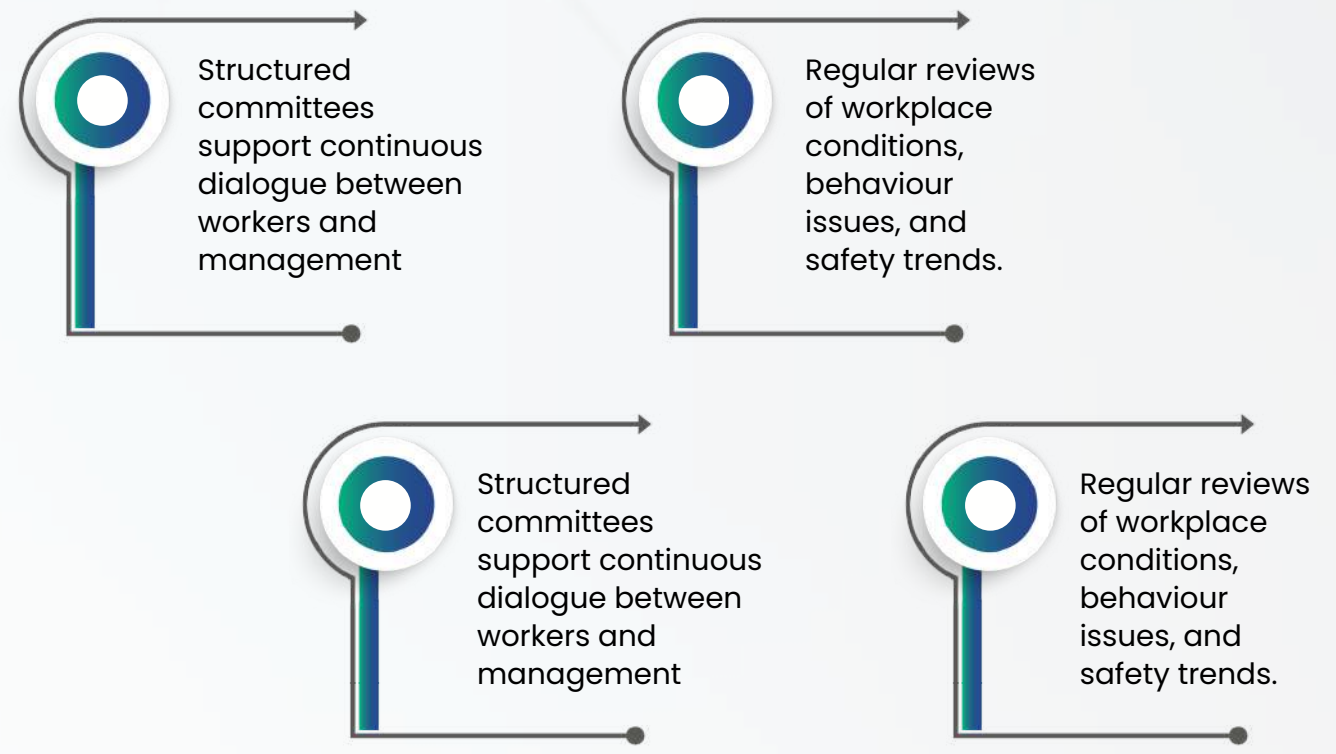
EMPLOYEE VOICE

GRI 2 | GRI 402 | GRI 406

Employee Representation & Participation (GRI 402-1)

EPPL actively strengthens employee representation as a core element of its collaborative and inclusive governance approach. The company has established structured committees—such as the Employee Relations Committee, Occupational Health & Safety (OHS) Committees, and Employee Engagement Committees—that function as formal platforms for dialogue between management and the workforce. These committees meet regularly to review workplace conditions, raise operational or behavioural concerns, analyse safety trends, and provide feedback on upcoming policy updates or welfare initiatives. Employee representatives play a key role in communicating ground-level realities, enabling management to make informed decisions that reflect employee needs. Through these participatory forums, workers contribute to continuous improvement processes, cultural activities, and organisational development efforts. This structured representation not only strengthens trust but also ensures that employee voices influence the policies, systems, and everyday practices that shape the working environment.

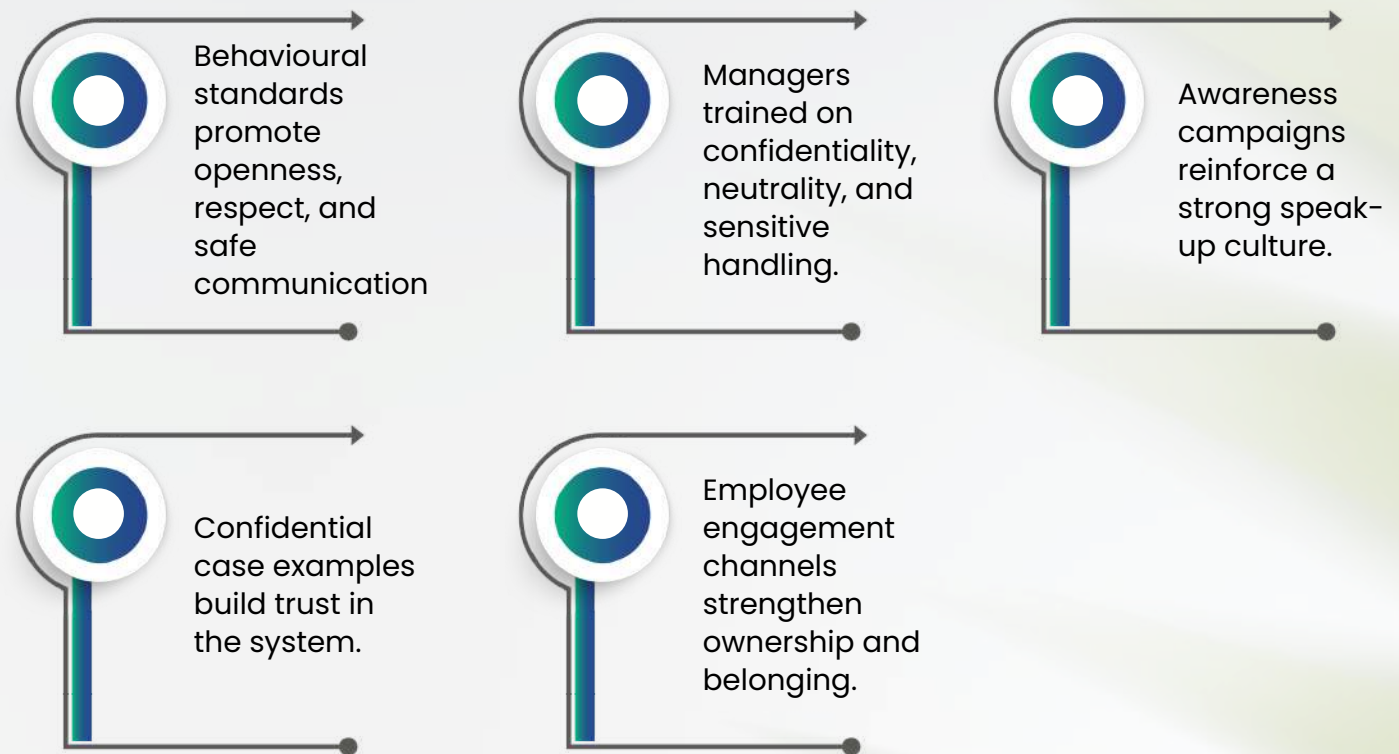
Key highlights:



Culture of Trust, Transparency & Respect (GRI 406-1)

EPPL cultivates a work culture anchored in fairness, open communication, and non-discrimination. The organisation consistently promotes behavioural standards that encourage employees to speak freely, challenge unsafe or unethical practices, and seek support without hesitation. Managers receive focused training on unbiased grievance handling, respectful communication, and maintaining confidentiality—ensuring that every concern is managed sensitively and without prejudice. The company regularly drives awareness campaigns and displays internal communication materials that reinforce a “speak-up culture.” Examples of successfully resolved cases are shared (without breaching confidentiality) to build confidence in the system and normalise transparent communication. Employees are encouraged to participate in suggestion schemes, workplace-improvement discussions, and problem-solving forums, which strengthens a sense of ownership and belonging. Together, these efforts create a positive cultural environment where trust is mutual, communication is open, and every individual feels valued and safeguarded.

Key highlights:





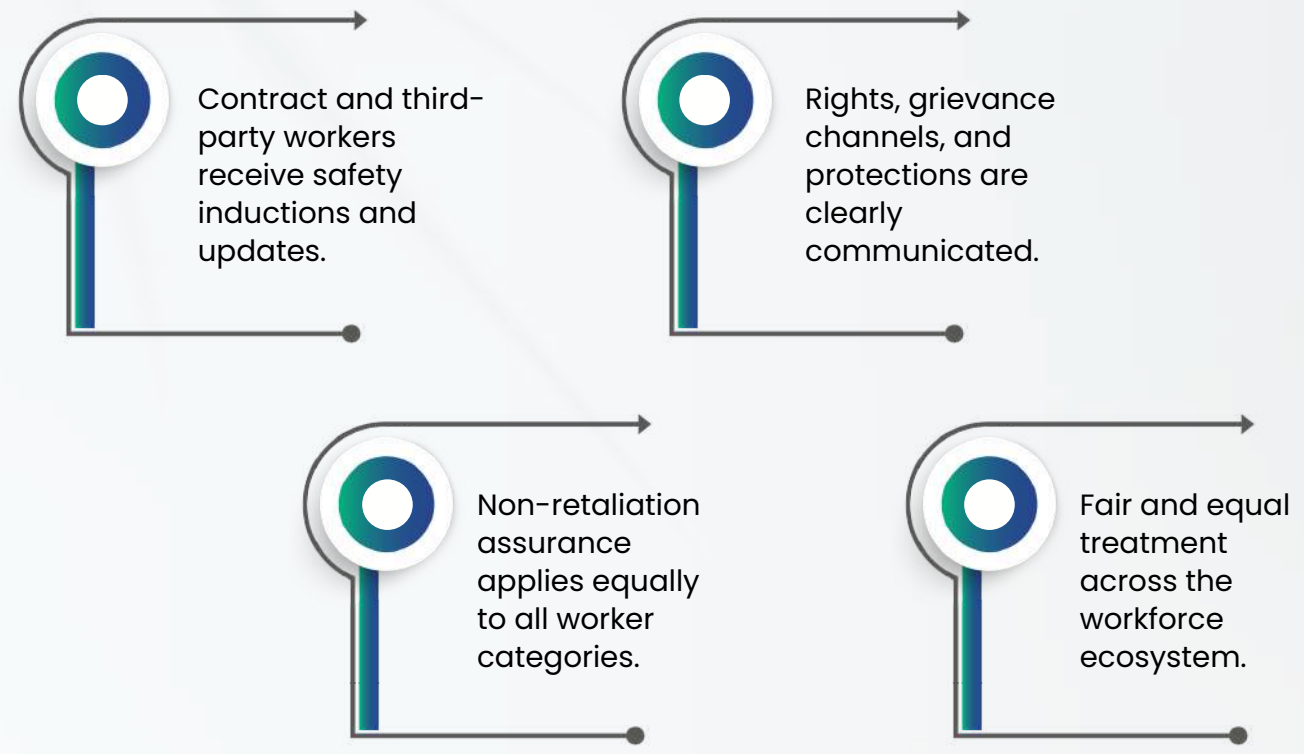
EMPLOYEE VOICE

GRI 2 | GRI 402| GRI 406

Coverage for Contractors & Non-Employee Workers (GRI 402-1)

EPPL extends all worker voice mechanisms to contract and non-employee personnel. Through safety inductions and periodic communication, third-party workers are informed about their rights, grievance channels, and assurances of non-retaliation. This ensures fairness and equal treatment across the entire workforce ecosystem.

Key highlights:



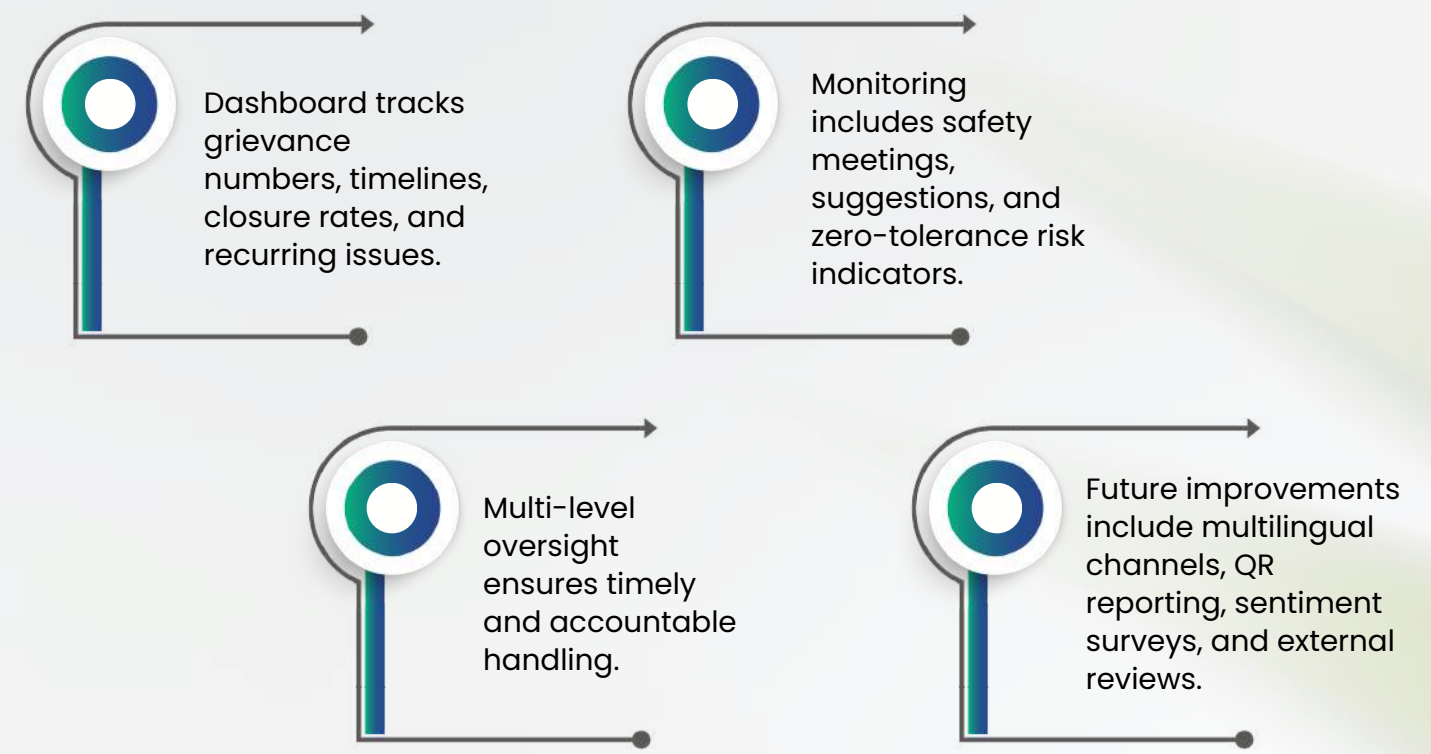
Governance, Monitoring & Continuous Improvement (GRI 402-1, GRI 406-1)

A structured dashboard helps EPPL track grievance performance and worker engagement. Indicators such as grievances received, closure rates, average resolution timelines, anonymous submissions, and cases of repeated issues are monitored. The company also tracks committee representation, safety meeting frequency, employee suggestions, and progress on zero-tolerance labour-risk indicators like child labour, forced labour, or retention of identity documents. Regular labour audits further reinforce compliance.

Oversight occurs at multiple organisational levels—shop-floor supervisors manage first responses, department heads address escalations, HR and compliance teams handle sensitive investigations, and senior management reviews trends quarterly to identify systemic risks.

Looking ahead, EPPL plans to enhance accessibility through multilingual reporting channels, QR-based digital submissions, reduced closure timelines, annual workplace sentiment assessments, contractor grievance mapping, and external reviews of grievance-handling processes. Awareness campaigns will continue promoting speaking up, fairness, and respectful communication across the organisation.

Key highlights:



EMPLOYEE VOICE

GRI 2 | GRI 402 | GRI 406

Social Dialogue and Stakeholder Engagement

| Social Dialogue | 2023 | 2024 | 2025 |
|---|------|------|------|
| Complaints registered on the violation of Collective Bargaining Agreement | 0 | 0 | 100 |
| Customer Feedback of Satisfaction Rate in Sustainability Session / Meeting (Actual) | 2 | 10 | 15 |
| Complaints registered on the violation of Collective Bargaining Agreement (Actual) | 0 | 0 | 0 |

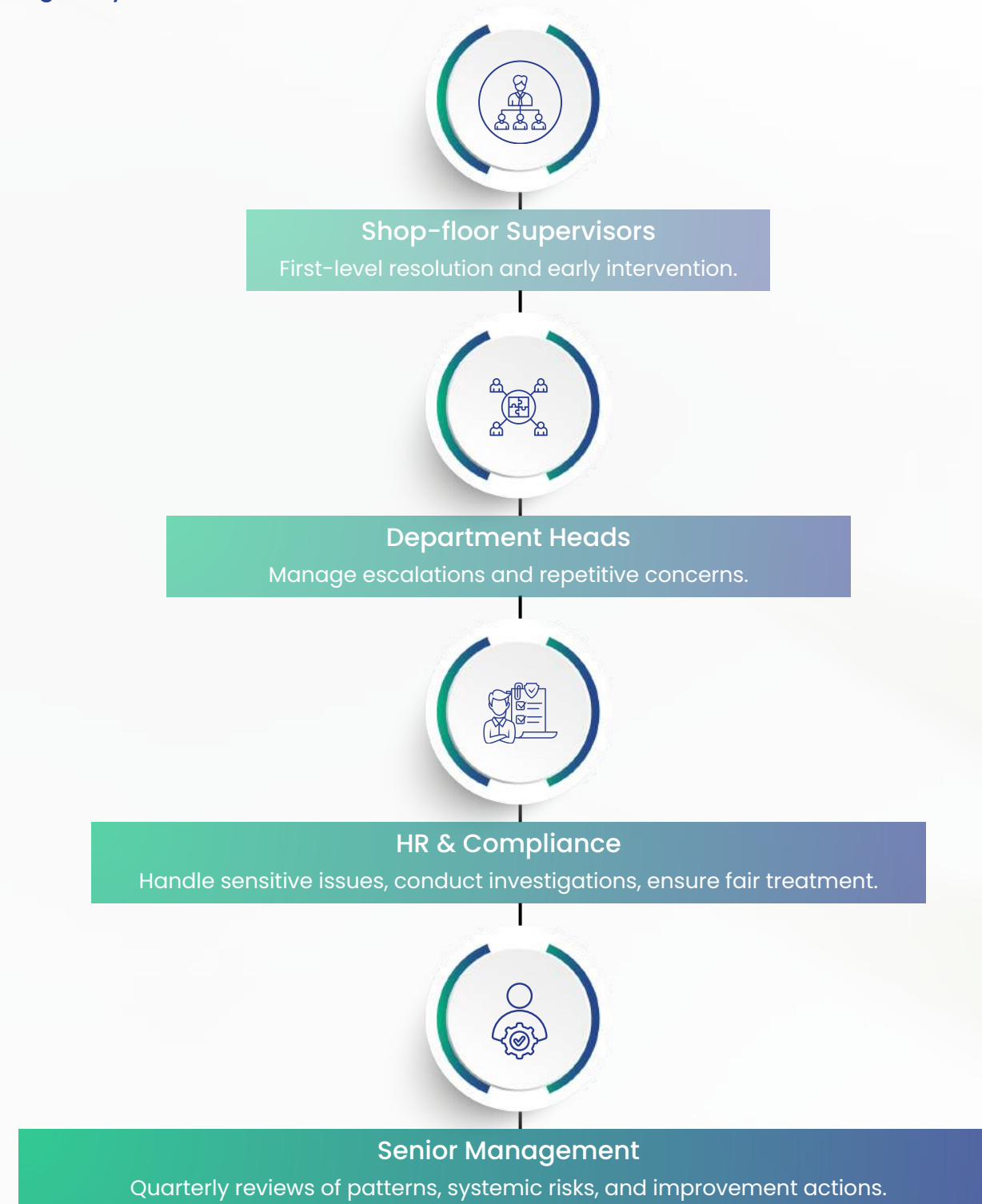


Coverage for Contractors & Non-Employee Workers (GRI 2-7, GRI 2-16)

Efficient Plastech extends all grievance channels to contract and third-party workers. Awareness is created during safety induction, ensuring fair treatment across the extended workforce ecosystem.

Governance & Oversight Structure (GRI 2-9, GRI 2-12, GRI 2-1)

Oversight Layers:



COMMUNITY CONNECT

GRI 2 | GRI 3 | GRI 413 | GRI 412

Efficient Plastech Pvt. Ltd. (EPPL) is deeply committed to contributing positively to the communities around its operational areas. The company approaches community development with a long-term perspective, focusing on improving quality of life, supporting social infrastructure, and enabling equitable growth for vulnerable groups.

All initiatives are aligned with local development priorities, stakeholder expectations, and EPPL's broader sustainability roadmap.

Community Development & Social Impact – KPI





COMMUNITY CONNECT

GRI 2 | GRI 3 | GRI 413 | GRI 412

Community Engagement Strategy (GRI 413-1, 413-2, 412-1)

EPPL follows a structured framework for community engagement, ensuring that initiatives are well-targeted, inclusive, and impactful. The company begins with a local needs assessment, consulting communities, NGOs, panchayats, schools, health workers, and district authorities to understand socio-economic challenges. Based on these insights, targeted social programmes are designed to address gaps in education, healthcare, environment, and livelihoods. Local leaders, community groups, and beneficiaries are actively involved in programme planning and monitoring, creating ownership and relevance. To ensure continued effectiveness, outcomes are periodically evaluated, enabling scalability and long-term benefit.



Focus Areas of Community Development (GRI 413-1)

Tree Plantation Drive



The Company conducted tree plantation initiatives to promote environmental sustainability and increase green cover, contributing to biodiversity conservation and climate action.



COMMUNITY CONNECT

GRI 2 | GRI 3 | GRI 413 | GRI 412

Chemoport Donation for Pediatric Cancer Patients



The Company supported pediatric cancer care by donating chemoports, helping improve access to critical medical treatment and supporting the well-being of affected children.

Student Welfare Initiatives



Under its education support efforts, the Company distributed essential educational items.



COMMUNITY CONNECT

GRI 2 | GRI 3 | GRI 413 | GRI 412

Blood Donation Camp



The Company encouraged employee participation in a blood donation camp, supporting healthcare needs and promoting voluntary contributions towards saving lives.

Old Age Home Visit



Employees visited old age homes to engage with elderly residents, offering support and companionship as part of the Company's community care initiatives.

Employee Participation in Marathon



Employees actively participated in marathon events to promote health, fitness, and social awareness, reinforcing a culture of well-being and community engagement.





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| 403-8 | Workers covered by an occupational health and safety management system | - |
| 403-9 | Work-related injuries | 76 |
| 403-10 | Work-related ill health | - |
| 404-1 | Average hours of training per year per employee | 46,74 |
| 404-2 | Programs for upgrading employee skills and transition assistance programs | 46,74 |
| 404-3 | Percentage of employees receiving regular performance and career development reviews | 74,77 |
| 405-1 | Diversity of governance bodies and employees | 77,78 |
| 405-2 | Ratio of basic salary and remuneration of women to men | 78 |
| 406-1 | Incidents of discrimination and corrective actions taken | 69,70,77,78,79,81 |
| 407-1 | Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | 71 |
| 408-1 | Operations and suppliers at significant risk for incidents of child labour | 69,70,71 |
| 409-1 | Operations and suppliers at significant risk for incidents of forced or compulsory labour | 69,70 |



| GRI STANDARDS | Discloser | Page no. |
|---------------|---|------------|
| 410-1 | Security personnel trained in human rights policies or procedures | - |
| 411-1 | Incidents of violations involving rights of indigenous peoples | - |
| 413-1 | Operations with local community engagement, impact assessments, and development programs | 86 |
| 413-2 | Operations with significant actual and potential negative impacts on local communities | - |
| 414-1 | New suppliers that were screened using social criteria | 64-65 |
| 414-2 | Negative social impacts in the supply chain and actions taken | 65 |
| 415-1 | Political contributions | - |
| 416-1 | Assessment of the health and safety impacts of product and service categories | 8,62,63,64 |
| 416-2 | Incidents of non-compliance concerning the health and safety impacts of products and services | 62,63 |
| 417-1 | Requirements for product and service information and labelling | 8 |
| 417-2 | Incidents of non-compliance concerning product and service information and labelling | 8 |
| 417-3 | Incidents of non-compliance concerning marketing communications | - |
| 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | 39,40,41 |

ASSURANCE STATEMENT



Independent Assurance on Verification of Sustainability Information

Growlity/AR/25-14

Reporting Period - January 2025 to December 2025

The Management

Efficient Plastech Pvt. Ltd.

Plot No 49, HDIL Industrial Park, Chandansar, Virar (E). Pin code: 401 305, Maharashtra, India.

Independent Assurance Report

Growlity, Inc. (hereinafter referred to as "The Service Provider" or "Growlity") have been engaged by **Efficient Plastech Pvt. Ltd.** (hereinafter referred to as "The Company") to conduct a limited assurance engagement on the sustainability information presented in the Company's Annual Sustainability Report (ASR) 2025 and ESG KPI Roadmap Upto 2030 disclosure for the specified reporting period. This critical task involved a thorough examination to verify the accuracy and reliability of the sustainability data disclosed in the report. The sustainability information provided within the report is in accordance to the comprehensive guidelines set forth by the Global Reporting Initiative's (hereinafter referred to as "GRI") Universal Standards 2021, ensuring that the reported data aligns with globally recognized sustainability reporting frameworks. This engagement by Growlity underscores the Company's commitment to transparency and accountability in its sustainability practices, highlighting its dedication to adhering to international principles for reporting on its Environmental, Social, and Governance (hereinafter referred as "ESG") initiatives.

Assurance Standard

The verification engagement has been planned and performed in accordance with the verification methodology developed by Growlity, which is based upon the "**AA1000 Assurance Standard (AA1000AS v3)**".

Reporting Criteria

The subject matter was evaluated against the reporting criteria defined in:

- Global Reporting Initiative (GRI) Universal Standards 2021
- Company-defined ESG KPI methodology documentation
- Internal reporting protocols approved by management

Scope of Assurance and Methodology

The verification was conducted to provide limited assurance conclusion on select non-financial sustainability disclosures whether the sustainability information the mentioned reporting period and to verify its alignment in accordance to GRI Universal Standards 2021. We conducted, on a sample basis, review and verification of data collection / calculation methodology and general review of the logic on inclusion / omission of necessary relevant information / data and this was limited to:

The assurance engagement was conducted with reference to the four principles of AA1000AS v3 – Inclusivity, Materiality, Responsiveness, and Impact – which were duly considered while performing this engagement. Based on our review, the Company has demonstrated materiality in disclosures, inclusivity in stakeholder engagement, responsiveness to key sustainability concerns, and consideration of impacts across relevant areas

- Remote verification of data, on a selective test basis, for the following units / locations, through consultations with the site team and ESG committee members of the company:

| Sr. No. | Location |
|---------|--|
| 1. | Plot number 49, HDIL Industrial Park, Virar Ahmedabad Highway Road, Chandansar, Virar East, Daluka - Vasai, District - Palghar, State - Maharashtra - 401305 |
| 2. | Plot number 64, Sector 8A, Sidcul, District - Haridwar, State - Uttarakhand |
| 3. | City Survey no. NA. 1615/A, Costal Highway, Village - Daheeri Umbergaon, Taluka - Umbergaon, District - |

GROWLITY, INC.
 575 FIFTH AVENUE, NEW YORK, NY 10017, USA
contact@growlity.com www.growlity.com



Valsad, State - Gujarat

- Execution of audit trail of claims and data streams, on a selective test basis, to determine the level of accuracy in collection, transcription and aggregation processes followed;
- Review of company's plans, policies and practices, pertaining to their Environmental, Social & Governance Strategy, so as to be able to make comments on the fairness of sustainability reporting or disclosures.
- Review of company's approach towards materiality assessment disclosed in the report to identify relevant issues.

Company's Accountability

The ESG Committee Representative at the company is responsible for preparing the Annual Sustainability Report 2025 and ESG KPI Roadmap upto 2030 that is free from material misstatement in accordance with the GRI and for the information contained therein. This entails specifically choosing and applying suitable methodologies for sustainability reporting, gathering and organizing data, and making well- founded assumptions or estimates as needed. Additionally, these representatives must ensure the implementation of adequate internal controls to facilitate the development of a sustainability report devoid of any significant errors, whether deliberate or accidental. The ESG Committee Representatives at the company are also responsible for preparing the designed report using graphics and relevant and responsible content.

The Company is responsible for the preparation and submission of the Annual Sustainability Report 2025 and ESG KPI Roadmap upto 2030 including ensuring accuracy of the data, appropriateness of methodology, and completeness of supporting evidence.

Our Observations

The Company has demonstrated its commitment to sustainable development by reporting its performance on various material topics for 2025. The Company has prepared report having sustainability information with accordance to GRI Universal Standards 2021. The Annual Sustainability Report 2025 and ESG KPI Roadmap upto 2030 includes a description of the Company's stakeholder engagement process, materiality assessment and relevant performance disclosures on the identified material topics. There is further scope to strengthen data/information management system to ensure uniform and accurate reporting or disclosures. Areas of further improvement wherever identified have been brought before the attention of the management & ESG Committee representatives of the company. These observations do not affect our conclusion presented in this statement.

Areas for improvement include:

- Strengthening data accuracy through enhanced internal controls.
- Expanding disclosures on supply chain sustainability performance.
- Linking ESG performance more explicitly with strategic business outcomes

Guidelines for Utilization of This Statement

The Company is obligated to replicate the Growlity's Independent Assurance statement along with any attachments in their entirety, ensuring no alterations, deletions, or supplements are made.

This statement is specifically designed to convey the outcomes of the commissioned evaluation to the Company, defining the boundaries of the engagement. It is important to note that Growlity has not taken into account the potential interests of any third parties regarding the chosen sustainability information, this assurance report, or the conclusions drawn by Growlity. Consequently, nothing within the scope of this engagement or statement grants any third-party entities any form of rights or entitlements.

Limitations

The assurance engagement outlined herein does not encompass the following areas:

1. Our assurance does not cover any data or information pertaining to the financial performance of the Company.
2. Our role is strictly limited to providing assurance services as detailed in this letter. We will not undertake any management functions or make decisions on behalf of the Company. It is the responsibility of the Company's management to make all decisions, including those related to the acceptance and implementation of our

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- services.
- 3. Any data or information that falls outside the specified reporting period is not covered by our assurance scope.
- 4. Our assurance is limited to the operations and locations explicitly mentioned within the defined Assurance Boundary. Any data or information pertaining to operations outside of this boundary is excluded, unless specifically stated otherwise in this report.
- 5. The Company's statements expressing opinions, beliefs, aspirations, expectations, or future intentions, as well as assertions related to Intellectual Property rights and competitive matters, are beyond the scope of our assurance.
- 6. We do not cover the Company's strategy and any related disclosures expressed in the report.
- 7. Our assurance does not extend to the mapping of the report with any reporting frameworks other than those specified above.

Our Assurance Team and independence:

Our assurance team, comprising of multidisciplinary professionals, has been drawn from our climate change and sustainability network and undertakes similar engagements with a number of significant Indian and international businesses. As an assurance provider, Growlity is required to comply with the independence requirements set out in "AA1000 Assurance Standard (AA1000AS v3)". Growlity's independence policies and procedures ensure compliance with this standard. Details of Growlity's independence policies and procedures can be made available to stakeholders upon request by contacting us at contact@growlity.com

Restriction of Liability

This assurance statement has been prepared solely for the Company in accordance with the terms of our engagement. Growlity does not accept or assume any responsibility to any third party for the information contained in this statement. This assurance statement applies exclusively to the Company's Annual Sustainability Report 2025 and ESG KPI Roadmap upto 2030 as defined within the scope. It may not be relied upon by other stakeholders for different purposes. Growlity shall not be held liable for any decisions or actions taken by third parties based on this assurance statement.


Conclusion


On the basis of our limited assurance procedures, nothing has come to our attention that causes us to believe that the Company has not fairly presented sustainability information in its Annual Sustainability Report 2025 and ESG KPI Roadmap upto 2030 for the reporting period, in all material respects.

Dr. Nitin Dumasia
 President & CEO
 Date: 27th April 2026
 Place: USA

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 575 FIFTH AVENUE, NEW YORK, NY 10017, USA
contact@growlity.com www.growlity.com



 Plot number 49, HDIL Industrial Park, Virar Ahmedabad Highway Road, Chandansar, Virar East, Daluka - Vasai, District - Palghar, State - Maharashtra - 401305.

 +91-22-6522 5215

 www.efficientengg.com